

Paying New York State Hospitals More Fairly for Their Care to Uninsured Patients

A Report to the
Commission on the Public's Health System (CPHS)

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INTRODUCTION BY JUDY WESSLER

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The Commission on the Public's Health System (CPHS) is a city-wide, community-based, membership health advocacy organization located in New York City, whose mission is to “fight for equal access to quality health care services for everyone regardless of race, ethnicity, language spoken, diagnosis, or ability to pay.”

For the last fifteen years, CPHS has monitored the allocation of public dollars to health care institutions with an eye toward ensuring that those dollars are spent in the most equitable and transparent way.

The State of New York has an unusual political history, in which political and monetary influences are used to tilt policy towards the protection of academic medical centers, often to the detriment of community hospitals and the communities that they serve.

New York, like Massachusetts and New Jersey, deregulated its rate setting while maintaining funding of “public goods.” One of those defined goods is paying hospitals for the care of uninsured and underinsured patients.

Over a period of years, CPHS documented the allocation of public dollars from the State's \$847 million Hospital Indigent Care Pool intended to compensate hospitals for the indigent care they provided. As a result of this effort, CPHS published two reports that showed little or no relationship between the actual dollars received by the hospitals from the hospital Charity Care Pool and the amount of health care services they provided to the uninsured. It is interesting to note that there is a separate community health center pool to pay for the care of the uninsured. This pool of dollars is much smaller than the hospital pool and is funding allocated to health centers based on their reporting care that they provide to the uninsured.

Massachusetts and New Jersey required hospitals to document care provided to uninsured patients in order to access their state's charity care pool. In those states, the money follows the patient. This has not been the case in New York, where—despite efforts by advocates to change the allocation of charity care dollars—money continues to be allocated on the basis of an antiquated accounting methodology and also compensates hospitals for bad debt as well as charity care.

Despite recent efforts to change the allocation of these dollars, political provider resistance has maintained the system almost untouched. There has, however, been movement over the last several years to ensure that the uninsured receive health services regardless of their ability to pay. The first change was passage of the Hospital Financial Assistance Law (Subdivision 9-a of Section 2807-k of the New York State Public Health Law) -- also called Manny's Law, which for the first time required all hospitals to develop a charity care sliding fee policy for New York residents with incomes at or below 300% of the Federal Poverty Level, post these policies, and notify patients of their right to a sliding fee scale for payments based on income and family size. The second important change is the requirement that 10% of the total \$847 million in the hospital Charity Care pool be distributed on the strength of the hospital showing they had cared for numbers of uninsured patients. The benefit of this very small movement, is that in order to receive a share of the 10%, hospitals have to report all of the care they

delivered to people with no health insurance. This reporting has enabled a more in-depth look at what hospitals are doing to provide care and to match that care to the dollars being distributed to these institutions, thus making this report possible.

With passage of the Affordable Care Act in 2010 has come concern about continued funding to provide services for the uninsured, since a portion of these federal dollars are targeted to pay for expansion of health insurance coverage – an important goal. For the population that will not be eligible, or able to take advantage of eligibility for this expanded coverage, it becomes even more important to propose ways for continuing access to care and payment for that care.

The Report

With support from the Robert Sterling Clark Foundation and a donor-advised grant from the North Star Fund, CPHS contracted with Dr. Alan Sager, Professor of Health Policy and Management and Director of the Health Reform Program at the Boston University School of Public Health. Dr. Sager was asked to review the efficacy of the current system and propose alternative allocation methods. CPHS set up an advisory committee which participated in reviewing the concepts that were being developed. CPHS also committed to develop messaging about and organizing for the alternative methods developed.

This report describes the current system of charity care allocation in New York State, which includes reimbursement for “claimed” bad debt costs. Anyone with a casual understanding of the geography of hospitals throughout the state will recognize that there is little rhyme or reason to the current system of charity care reimbursement. Hospitals in overlapping or contiguous neighborhoods with near-identical patient populations nevertheless receive wildly divergent payments.

Comparing public and some voluntary hospitals, along with community-based health centers, that traditionally make up the healthcare safety-net to larger academic medical centers which see a smaller share of Medicaid and uninsured patients reinforces the notion that the current system does not reflect the stated intent of charity care.

A review of data shows that some hospitals may be overpaid and others underpaid. Dr. Sager has proposed a new system to more fairly compensate hospitals for the care of the uninsured patients. The very complex current system is made less complicated and is based on funding following the uninsured patients. Data is now available from all hospitals showing the amounts and types of care (e.g., inpatient, outpatient, emergency) provided for people with no insurance, or whose insurance does not cover the service being provided.

The system developed also recognizes the extra effort of some hospitals in providing a larger share of care for these patients.

The Proposal

Dr. Sager constructs new methods of allocating uncompensated care funds: CARE; BASE and BASE STEEP. The first measure is named **CARE** and reflects the money follows the patient principle. CARE rests on the provision of actual volumes of care as measured through four areas of services (acute inpatient discharges, ER visits, general clinic visits, and ambulatory surgery). This volume of care is then multiplied based on a weighted mean statewide Medicaid rate. CARE does not, however, recognize regional differences in costs or the acuity (complexity) of the care provided.

So the next measure, **BASE** differs from CARE because it attempts to recognize inter-hospital variation by adjusting for severity of patient mix and institution-specific costs. To recognize the efforts of hospitals that provide larger shares of care for the uninsured, Dr. Sager developed **BASE STEEP** which involves progressively increasing funding based on increased care provided for the uninsured.

Finally in recognition of federal changes likely to occur in the availability of federal Disproportionate Share Hospital (DSH) dollars, Dr. Sager looked at ways of structuring the pools so that the 21 major public hospitals in the state (of a total of 200 hospitals) would be positioned to gain a larger share of the State's charity care dollars than they currently receive. The public hospitals share is currently capped at \$139 million of the \$847 million distributed annually across the state. The capping of these dollars does not consider any increases, or decreases, in the level of care provided to uninsured patients.

Public hospitals in the past have had access to other public dollars, but this too is subject to change. Although representing a small number of the hospitals statewide, in 2008, the 21 major public hospitals provided 25.3% of uninsured discharges, 31.4% of ER visits, 55.5% of regular clinic visits, and 43.7% of ambulatory surgery procedures. Of particular note, the large numbers and percent of clinic visits for the uninsured is one way of preventing unnecessary hospitalizations. If these changes are made and the public hospitals receive a greater share of the statewide pool, Dr. Sager recommends the use of the **BASE** method as the one that most fairly compensates both public and private hospitals for the volume of uncompensated care they provide.

Conclusion

The report's recommended changes are necessary on an ethical and financial basis, but could be disruptive if not done thoughtfully. Public funds should be used for their intended purpose—in this instance, paying for the care of uninsured people. Had the changes proposed over the years by CPHS and others been implemented earlier, the reallocation of dollars recommended in this report would not have as large an impact. CPHS has made other payment reform proposals for safety-net providers that are outside the purview of this report. Special attention should be paid to Medicaid payment reform that ensures the continued viability of safety net health care providers in low-income, medically underserved communities.

CPHS would like to thank Dr. Alan Sager for his hard work and his willingness to go back to the drawing board to help us arrive methods which ensure that the money follows the patients who actually receive care. We also thank the members of our

Advisory Group for their important contributions to the understanding of the current situation and their astute proposals for change.

Given the compelling evidence offered in this report, CPHS believes that a realignment of the charity care funds is in the best interest of the people of New York State. CPHS provides this report with the intent of making a clear cut argument for the need for change in New York State's Charity Care pools and an important contribution to the ways that the allocations can be made more fair and equitable so that uninsured patients can benefit from these changes. We hope that you will join us!

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SUMMARY OF FINDINGS

Since 1983, New York State has made special payments to hospitals providing uncompensated care. But the state's methods of doing so have been criticized as unfair and unaccountable for their failure to focus on services to uninsured lower-income patients, and for failure to compensate hospitals in reasonable proportion to the volumes of care they provide or the added costs they incur.

A number of hospitals are paid large sums even though they appear to provide relatively little uncompensated care. The current methods of allocating scarce uncompensated care funds do not reward hospitals in fair relation to their efforts. Therefore, these methods don't encourage hospitals to sustain or increase care for uninsured lower-income patients. In some cases, they appear to reflect hospitals' political power more than hospitals' efforts on behalf of patients in need.

This report puts forth alternative methods of distributing uncompensated care funds to hospitals and assesses their fairness.

It seeks to realize two main principles held by the Commission on the Public's Health System (CPHS). The first is that uncompensated care payments to hospitals should follow the uninsured patient. This means that more money should go to hospitals providing greater volumes of uncompensated care to uninsured lower-income patients, and less money should go to hospitals providing smaller volumes.

The second policy is that hospitals devoting greater shares of their caregiving to uncompensated services to uninsured lower-income patients should be paid by more generous standards. This means use of a progressive sliding scale of some sort.

At the same time, uncompensated care payments should fairly and reasonably recognize two main variations in hospitals' own costs of providing uncompensated care. One is the different input costs (for workers or electricity, for example) faced by hospitals in different parts of the state. The other is the severity of patient need, measured by a case mix index.

The report relies heavily on data and formulas provided in spreadsheet form by the New York State Department of Health. Without this material, the report could not have been written. The author is grateful to the Department.

By law, the state's \$847 million Hospital Indigent Care Pool carves out only \$139.3 million (one-sixth of the total) for the state's 21 major public hospitals even though they provide between 25 percent and 56 percent of the uncompensated care services statewide.¹ The 21 major public hospitals receive added payments to help cover the costs of their uncompensated care; these payments originate outside the formal boundary of the Hospital Indigent Care Pool. These payments are comprised of Medicaid disproportionate share (DSH) funds, matched mainly funds from some of the state's cities or counties. With budget problems at the local level, there is no guarantee that these local funds will continue to be available to match the federal DSH dollars.

The report focuses first on the remaining \$707.7 million portion of the \$847 million Hospital Indigent Care Pool that goes to the state's remaining 179 hospitals. Here,

dollars are reallocated only among the non-major-publics. This is done partly because many parties believe that movement of pool dollars must respect the long-standing public hospital carve-out.

A second analysis in this report ignores the long-standing carve-out. It does consider allocations of the full \$847 million across all 200 New York State hospitals together. This is done to illustrate how various methods, consistently applied, would affect each hospital. It also is done contingently, to help prepare for the possible reduction in dollars that now finance the bulk of the separate uncompensated care payments to the major public hospitals, and the resulting need to apportion all remaining dollars as fairly as possible.

The 2010 federal Affordable Care Act reduces federal Medicaid DSH dollars that now pay for care of uninsured people. However, the law allows the secretary of the federal Department of Health and Human Services to determine reductions to states based on the number of remaining uninsured residents in the population.² Under ACA, the secretary of HHS will make a determination about the allocation of the remaining DSH dollars based on states' number of residents remaining uninsured, and on the allocation of DSH/charity care dollars to hospitals providing care to uninsured or Medicaid patients. If New York State does not change its current method of distributing DSH funds, it stands to lose hundreds of millions of dollars.

Even if the 2010 federal health reform law is successfully implemented, the residual need for uncompensated care for people who remain uninsured will still be considerable, and it is very reasonable to expect that a great share of that care will continue to be provided by major public hospitals. In 2008, they provided 25.3 percent of uninsured discharges, 31.4% of ER visits, 55.5 percent of regular clinic visits, and 43.7 percent of ambulatory surgery procedures.

The large share of regular clinic visits may be particularly salient, since these can be vital to preventing unnecessary hospital admissions, and because many of these visits are for follow-up specialty care, which can be in short supply to many uninsured patients.

Major public hospitals' provision of uncompensated care far exceeded their share of statewide hospital costs, 18.8 percent, or their share of the uncompensated care pool, 16.5 percent.

Further, for clarity, as the report describes and tests the fairness of various methods of allocating either the \$707.7 million among the 179 non-major-publics or the entire \$847 million among all 200 hospitals, it consistently treats either sum as if it could be distributed by a single method. Thus, the report does not consider the boundaries of the various sub-pools of money that exist today, such as the voluntary hospital high-need reserve pool and two smaller rural hospital pools.

In doing so, the report follows CPHS's two principles. But the report is mindful of the importance of identifying and preserving all hospitals and emergency rooms needed to protect the health of the public—particularly hospitals located in or serving disproportionate numbers of people who are medically underserved, low-income, immigrants, or people of color.

After all, New York State lost 19 percent of its acute care hospitals from 1995 to 2010. Following CPHS's policies, the report does not assert that the aim of distributing uncompensated care money is to protect hospitals; rather, it is to pay hospitals fairly for the uncompensated care they provide to uninsured lower-income patients.

The report describes the main issues in distributing uncompensated care funds, the methods of doing so, options for reform, and the effects of reformed methods on hospitals—both individually and grouped by region or teaching status. This means comparing the distribution of the funds by various methods currently employed, and new methods as well.

The report concludes that a method of distributing uncompensated care funds among hospitals under which the money follows that patient according to a sliding scale of effort and that is fair to hospitals can be constructed.

Any such method will depend on three factors: actual volumes of care provided, the price to be paid for each unit of care, and the method and extent of rewarding hospitals for providing greater shares of their services to uninsured lower-income patients.

We build two main new methods of allocating uncompensated care funds. One is called CARE. It was created mainly as a standard to show what it would mean for individual hospitals for the money to starkly follow the patient.

CARE rests on actual volumes of care provided in four main areas—acute inpatient discharges, ER visits, regular clinic visits, and ambulatory surgery procedures. (These four services comprised 90 percent of hospitals' cost of uncompensated care, measured by 2008 volumes at 2010 Medicaid prices.)

The CARE formula measures hospitals' provision of uncompensated care across the four areas by multiplying the volume of care in each of each of the four types by the weighted mean statewide Medicaid rate for each type. The sum of the products measures care provided across the four types, regardless of an individual hospital's cost structure or its own Medicaid prices. Were hospital uncompensated care allocated only by CARE, the money would truly follow the patient.

The other measure is called BASE. BASE resembles CARE in that it starts with each hospital's own volumes of care in the four services. But it multiplies each of the three outpatient volumes by the hospital's own Medicaid price prevailing late in 2010. And it multiplies each hospital's acute care discharges by a hospital-specific price that we calculate from elements of the state's own Medicaid rate-setting process. For acute inpatient discharges, BASE starts with one updated statewide base price for all hospitals. It multiplies this by a hospital-specific measure of input prices, and then by the hospital's own case mix index for Medicaid acute care patients. BASE differs from CARE by recognizing inter-hospital variations in input costs and severity of patient illness.

We tested the effects of adding several sliding scales to CARE and BASE. One was the statutory method used by the New York State Department of Health (NYS DOH) today to calculate the Nominal Payment Amount (NPA) for each hospital. That NPA is a factor in the distribution of most uncompensated care funds under the current 90% model. We also constructed and tested the effects on both CARE and BASE of two successively steeper sliding scales than the NPA used today. Neither NPA nor its two

steeper cousins had much effect on the allocations of uncompensated care funds among hospitals. This is because all three make incremental increases in payments for each successive marginal increase in a hospital's uncompensated care effort.

Abandoning this marginal approach for most purposes, we constructed an approach that reflects simply each hospital's costs of uncompensated care, extrapolated from BASE, as a share of total costs of CARE. We applied this measure, called STEEP, to BASE.

This measure, BASE STEEP, rests on actual volumes of care. It recognizes inter-hospital variation in input costs and in severity of patient illness. It modulates payments in proportion to hospitals' uncompensated care efforts as a share of total cost. It boosts payments to hospitals that exert themselves more strenuously to serve uninsured patients, and it reduces payments to hospitals that exert themselves less strenuously.

We assessed the effects of Actual allocations, CARE, BASE, and BASE STEEP on hospitals by region and by teaching status—and also on the 179 individual hospitals.

After doing so, we recommend that this measure, BASE STEEP, be used to allocate uncompensated care funds among the 179 New York State hospitals (respecting the long-standing carve-out of payments to the state's 21 major public hospitals).

We show the effects that payment by this method would have had on individual hospitals in 2010, using the volumes of care reported by hospitals.

Finally, we considered allocations of uncompensated care funds among all 200 New York State hospitals. We did so in order to move toward a clear, simple, and consistent method of compensating all hospitals for providing uncompensated care to uninsured lower-income people, and also to begin to prepare for the expected substantial reduction in Medicaid disproportionate care funds that now finance special payments to the 21 major public hospitals through channels outside the \$847 million uncompensated care pool. Were that reduction to materialize, pressure to divide the \$847 million fairly among all 200 hospitals would be substantial.

We recommend that BASE be used to allocate funds among all 200 hospitals statewide. BASE STEEP works well for the 179 non-major public hospitals alone, but it appears to over-adjust and probably over-pay many or even most of the 21 major public hospitals when employed for all 200 hospitals. BASE appears to allocate reasonably across all 200 hospitals. One of the mild sliding scales could be added to BASE.³

Caution: This report's analyses have addressed allocations of the \$847 million Hospital Indigent Care Pool. They have not addressed other special payments to public or other hospitals associated with provision of uncompensated care. BASE is appropriate if only the \$847 million is considered; if other sources of funds are considered, BASE STEEP or a blend of BASE and BASE STEEP might well be appropriate.

BASE seems to be a reasonable way to place New York State's 21 major public hospitals on a fair financial footing with the other 179 hospitals. This conclusion would need to be checked against all-source financing of uncompensated care currently, and also against post-2014 volumes of care provided by individual hospitals.

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This report has been inspired by Judy Wessler, Director of CPHS, and has been prepared at her request. Judy's insights and energy are manifested throughout.

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CPHS established an advisory committee to offer reactions and suggestions to drafts of the report. We are grateful for their many constructive comments.

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Any errors or omissions are the author's responsibility.

DEFINITIONS and CLASSIFICATION METHODS

1. Types and numbers of hospitals

a. 200 hospitals. We have worked extensively with spreadsheets provided by the New York State Department of Health (NYS DOH), spreadsheets that the DOH used to calculate 2010 allocations of the \$847 million uncompensated care pool in accord with state law. Those spreadsheets list 200 hospitals. To make data merges unambiguous, we have standardized our work to consistently include those 200 hospitals. In doing so, we recognize that at least two (St. Vincent’s and North General) have now closed, that others have merged with other institutions, and that still others do not now provide any of the four main types of uncompensated care examined here. It does not seem that retaining the 200-hospital list has resulted in meaningful errors or distortions.

Appendix Exhibit 4 lists all 200 hospitals alphabetically, providing each hospital’s operating certificate number to enable cross-referencing. The list also indicates whether the hospital is a major public hospital, the number of the region in which it’s located, and whether it is a non-teaching, teaching, or major COH teaching hospital.

b. Major public hospital. These are 21 hospitals designated by New York State. They receive a carved-out \$139.3 million of the uncompensated care pool. The following text exhibit displays major public hospitals and other hospitals by region.

Major public?	Region								N.Y. State
	1	2	3	4	5	6	7	8	
Non-major public	20	39	33	17	22	14	12	22	179
Major public	2	14	2	0	0	1	0	2	21
All	22	53	35	17	22	15	12	24	200

These are New York State’s 21 major public hospitals, sorted by region. As noted in the preceding text table fully 14 of the 21 are located in region 2, New York City.

Operating Cert. No.	Hospital Name	Region
2950002	Nassau Medical Center	1
5151001	University Hospital At Stony Brook	1
7000002	Jacobi Medical Center	2
7000008	Lincoln Medical & Mental Health Center	2
7000024	North Central Bronx Hospital	2
7001009	Coney Island Hospital	2

7001016	Kings County Hospital Center	2
7001037	State University Hospital Downstate Medical Center	2
7001045	Woodhull Medical And Mental Health Center	2
7002001	Bellevue Hospital Center	2
7002009	Harlem Hospital Center	2
7002021	Metropolitan Hospital Center	2
7002050	Goldwater Memorial Hospital	2
7002051	Coler Memorial Hospital	2
7003000	City Hospital Center At Elmhurst	2
7003007	Queens Hospital Center	2
4322000	Helen Hayes Hospital	3
5957001	Westchester Medical Center	3
3301007	SUNY Health Science Center At Syracuse	6
1401005	Erie County Medical Center	8
1401010	Roswell Park Memorial Institute	8

c. Teaching status. Hospitals are also classified by teaching status. New York State classifies hospitals as teaching hospitals or non-teaching hospitals. We further divided the teaching hospitals between major COTH teaching hospitals and other teaching hospitals. The major COTH hospitals are the members of the Council of Teaching Hospitals of the American Association of Medical Colleges.

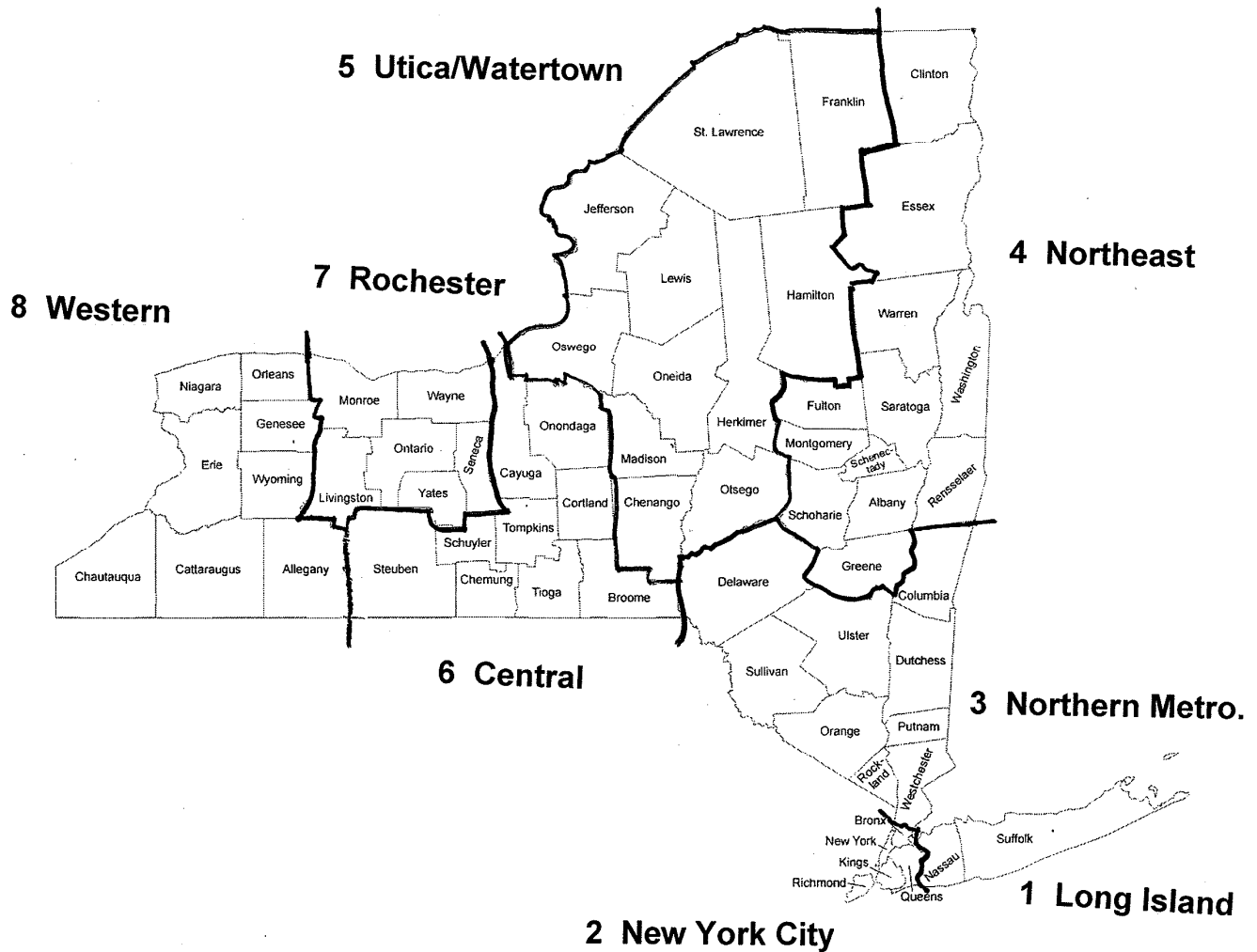
Region	Non-teaching	Teaching	Major (COTH) Teaching	Totals
1	4	14	4	22
2	8	18	27	53
3	29	4	2	35
4	13	3	1	17
5	18	3	1	22
6	9	4	2	15
7	8	3	1	12
8	17	7	0	24
N.Y. State	106	56	38	200

Note: Unfortunately, one hospital actually located in region 1 was listed in most data as located in region 2. This error was not identified until near the end of data analyses for this report. It has not been possible to re-do tables and analyses. The resulting problems and distortions are believed to be very minor.

d. Regions. Hospitals are divided geographically. A number of years ago, NYPHRM—New York State’s program to regulate hospital payments—divided the state into eight regions. NYPHRM is largely defunct, but the eight regions persist. This map shows the locations of the regions and the counties included in each.

New York State’s Eight NYPHRM Regions

- | | |
|-------------------|-------------------|
| 1 Long Island | 5 Utica/Watertown |
| 2 New York City | 6 Central |
| 3 Northern Metro. | 7 Rochester |
| 4 Northeast | 8 Western |



Listing of New York State Counties by NYPHRM Region

1	2	3	4
Long Island	New York	Northern Metropolitan	Northeast
Nassau	Bronx	Columbia	Albany
Suffolk	Kings	Delaware	Clinton
	New York	Dutchess	Essex
	Queens	Orange	Fulton
	Richmond	Putnam	Greene
		Rockland	Montgomery
		Sullivan	Rensselaer
		Ulster	Saratoga
		Westchester	Schenectady
			Schoharie
			Warren
			Washington
5	6	7	8
Utica/Watertown	Central	Rochester	Western
Franklin	Broome	Livingston	Allegany
Chenago	Cayuga	Monroe	Cattaraugus
Hamilton	Chemung	Ontario	Chautauqua
Herkimer	Cortland	Seneca	Erie
Jefferson	Onondaga	Wayne	Genesee
Lewis	Schuyler	Yates	Niagara
Madison	Steuben		Orleans
Oneida	Tioga		Wyoming
Oswego	Tompkins		
Otsego			
St Lawrence			

2. Uncompensated care

a. Uncompensated care. Uncompensated care is a broad all-embracing term. It can refer to bad debt and charity care together. It can include care given to low-income uninsured people, and it can also include unpaid out-of-pocket costs associated with care provided to both lower-income and higher-income insured people. New York State’s \$847-million pool to compensate hospitals is officially called an “indigent care pool” but is usually referred to as an uncompensated care pool—and sometimes as one

with seven sub-pools. The broad language reflects the general lack of either legal or practical boundaries among the various elements included as uncompensated care. In 2007, “Manny’s Law” sought to bring greater precision to New York hospitals’ classification of uncompensated care. It also obligated hospitals to create sliding fee schedules for patients, depending on their income and family size, and to notify patients about when they were eligible for discounted fees. It is not likely that implementation has matched intent.

When New York State created its new 10 percent formula, one of the two factors in the new formula was volumes of specific services provided by hospitals to uninsured patients. The state considered a patient uninsured if they lacked insurance entirely or if their insurance did not pay for a service they received.

Hospitals therefore had to report these volumes. New York State counts care provided by hospitals to patients in two categories, “uninsured/self pay” and “free (charity, Hill Burton)” patients. The great majority of patients are placed on a sliding fee scale consistent with the hospital’s charity care policy. These numbers are reported by each hospital in its annual Institutional Cost Report (ICR). Exhibit 32 reports acute care discharges and Exhibit 33 reports emergency room visits, regular clinic visits, and ambulatory surgery procedures. The ICR does not categorize these patients by income and family size.

These volumes of care reported by hospitals are multiplied by Medicaid rates. Those products are summed. Any income from these patients is subtracted from that sum. The result largely determines the inter-hospital allocation of funds under the new 10 percent formula.

For these reasons, the volumes of care reported by hospitals and counted by New York State that are employed to calculate three alternative methods of allocating uncompensated care funds in this report include more than low-income uninsured patients.

Self-pay patients could include some middle- and upper-income uninsured patients. In this report, we follow the state’s practice of subtracting income garnered by hospitals when they care for these patients from the sums to which hospitals would otherwise be entitled. The boundary between free care and bad debt is not a sharp one.

The ICR’s Exhibit 50 details numbers of total patients hospital-wide who are approved to pay by a sliding fee scale because of lower income. But it does not break down the types of services that lower income patients use. Once accurate counts of volumes of care provided to low-income uninsured people, service-by-service, are available, the same three methods used in this report can be employed to re-calculate allocations that respect those new measures of care provided to low-income uninsured patients.

BDCC is the abbreviation for a combination of bad debt and charity care.

Bad debt is a charge for care that has been written off by the hospital as uncollectable. It differs from charity care in that the charge in question was originally thought to have been collectable—usually because that care was given to a person thought to be insured

or otherwise thought to have been able to pay. Typically, the hospital intended or sought to collect the money before the charge was written off as a bad debt.

Charity care is care for which the patient was determined to be unable to pay and therefore eligible for charity care, according to state law or a hospital's policy, either before or after the care was given, and either fully or partly on a sliding scale. Typically, the hospital would not attempt to collect money from a patient deemed eligible for charity care. Manny's Law requires that children and pregnant women with incomes under 100 percent of the poverty level must be provided free care.

3. Alternative methods of paying hospitals for uncompensated care that are used in New York State or are analyzed in this report.

a. 90% method. This is the method—actually a set of methods—that currently governs allocation of 90 percent of the \$847 million uncompensated care pool, or \$762.3 million annually. This set of methods was strongly criticized by the 2008 NYS DOH Report on the Hospital Indigent Care Pool, but it remains largely in effect.

b. 10% method. Introduced in 2009, this method currently governs allocation of 10 percent of the \$847 million uncompensated care pool, or \$84.7 million annually. This 10 percent method prescribes an allocation very similar to that of the main reform method proposed by the 2008 NYS DOH Report. Essentially, it entails valuing uncompensated care at actual units of care reported by the hospital, multiplied by the appropriate Medicaid rate paid to that hospital.

The 90% method and the 10% method sum to actual allocations in 2010. These are sometimes presented together as one sum per hospital.

c. CARE. Allocation as if CARE had governed distribution of the entire uncompensated care pool. The CARE method reflects the simplest money-follows-patient principle. That's because it multiplies each hospital's actual provision of each of the four main types of uncompensated care (discharges, ER visits, regular clinic visits, and ambulatory surgery procedures) by the weighted statewide mean Medicaid rate in effect in 2010 for each type of care.

For acute hospital discharges, for example, it's useful to think of this weighted statewide mean as the average Medicaid rate paid statewide in 2010, across all hospitals and all patients. If we added all Medicaid payments for acute inpatient care for all Medicaid patients discharged in 2010, and divided that sum by the total number of Medicaid patients discharged, the result would be the weighted mean Medicaid rate prevailing in 2010.

We then calculated this combined measure of volume of care actually provided by each hospital by multiplying each hospital's uncompensated care discharges in 2008 by the statewide weighted mean Medicaid rate prevailing in 2010. We did the same for ER visits, regular clinic visits, and ambulatory surgery procedures. We then summed these four products to yield one combined measure of care actually provided.

Please think of CARE as a reasonable measure of the sum of the actual amounts—volumes--of uncompensated care provided by each hospital across the four types of services. In that sense, CARE is a very basic measure of how much uncompensated

care a hospital provides, and could be considered a candidate measure for allocating uncompensated care pool dollars so that the money follows the patient. CARE deliberately ignores reasonable factors affecting a hospital's actual cost of providing care. It ignores local wage rates. It ignores severity of patient illness and cost of treating it. BASE considers both of these.

d. BASE attempts to build in those reasonable costs. Like the 10 percent and CARE formulas, BASE begins with actual volumes of the four types of uncompensated care provided by each hospital in 2008.

BASE then uses three of the core elements that New York State employs to set hospital-specific Medicaid rates for acute inpatient care.⁴ It begins with a statewide Base rate, the same for all hospitals. This is updated annually. The Base rate is multiplied by an institution-specific adjustment factor (ISAF). Each hospital's ISAF reflects the labor and other input costs prevailing in the area where that hospital is located. The product of Base * ISAF is then multiplied by the hospital's Medicaid case mix index (CMI). This is an adjustment for severity of patient illness, which is expected to be correlated closely with cost of care. The CMI employed to calculate BASE is a blend of each hospital's Medicaid fee-for-service patients and its Medicaid managed care patients.

Our BASE calculation does not reflect graduate medical education costs (GME). Both direct medical education (DME) and indirect medical education (IME) are excluded. Medicare pays these costs and so does Medicaid in New York State (though apparently not in most other states). First, we believe that money used to pay hospitals for care of uninsured and other uncompensated patients should not also cover the costs of GME. Second, there is no assurance that payments for GME actually go to GME. (Of course, the same may well be true today for uncompensated care payments themselves.) Third, as will be shown in the report, GME costs are a very substantial add-on to the average Medicaid payment per discharge at New York State teaching hospitals.

For the same reasons, our BASE calculation does not reflect payments for hospital capital or certain "non-comparables," such as ambulances or schools of nursing.

Summary of Three Aspects of Five Methods of Paying for Uncompensated Care⁵

Method	Volumes of care	Pricing	Progressivity
90%	As asserted by hospital but not reported	Charges, reduced to cost by hospital-wide cost-to-charge ratio	NPA – negligible
10%	As reported by hospital, but not subject to audit, income level, or insurance status	Price paid by Medicaid to each hospital for each of the four services	None
CARE	As 10%	Statewide weighted mean Medicaid price for each of the four services.	None
BASE	As 10%	<u>Inpatient</u> : Statewide base price, adjusted for each hospital's input costs and case mix; excludes GME and capital <u>Outpatient</u> : APG prices paid by Medicaid in 2010 to each hospital	None
BASE-STEEP	As 10%	As BASE	Proportional to BASE % of cost

4. Detailed elements of payment methods

APG refers to Ambulatory Payment Group. Ambulatory visits to emergency rooms or clinics have been categorized into APGs for purposes of Medicaid payment. NYS DOH uses the APGs in effect at a given time to calculate payments for various types of uncompensated care in order to calculate the 10 percent formulas. We used the APGs in effect during 2010 to calculate the statewide weighted mean prices for the CARE formula and also, separately, to calculate the three ambulatory components (ER visits, general clinic visits, and ambulatory surgery procedures) of the BASE formula.

DRG refers to Diagnosis-related Group. New York State's Medicaid program pays hospitals for inpatient care under its fee-for-service program by the DRG associated with a particular patient. DRG grouper software takes data on each patient, abstracted from the medical record, and categorizes patients into DRGs. Each DRG has a case weight, which is greater for a DRG of patients who are costlier to treat and smaller for a DRG of patients who are cheaper to treat. (In New York State, case weights are usually called service intensity weights (SIW). The average of the case weights of the DRGs of all patients at a given hospital is that hospital's case mix index (CMI). A higher CMI generates a higher payment from Medicaid. We used hospitals' blended CMIs to help calculate the values costs of inpatient care for inclusion in BASE.

APR-DRG refers to the All-payer Refined DRG that was incorporated into New York State's calculation of Medicaid payments in 2009.

ISAF is a hospital's Institution-specific Adjustment Factor. It registers the costs to a hospital of providing care in a particular place. It is designed to capture the cost of the market basket of services and goods that the hospital must purchase—from people, electric utilities, and others---in order to provide care. A higher ISAF means that a hospital must pay higher wages, higher prices per kilowatt-hour, and the like. We multiplied the statewide base cost by each hospital's ISAF (and then by the hospital's blended CMI) to generate an average price for acute inpatient care. We multiplied that price by the number of uncompensated care patients to build the inpatient component of BASE.

CMI is a hospital's case mix index, the average case weight associated with the DRGs of the patients admitted to the hospital. In New York State, separate CMIs are calculated for Medicaid fee-for-service (FFS) patients and for Medicaid managed care patients. A weighted average of the two is called the blended case mix index. We used each hospital's blended Medicaid CMI as a factor in calculating the average price of an acute inpatient admission of an uncompensated care patient. This became the inpatient component of BASE.

As mentioned elsewhere, we did not include GME or capital or other unusual costs in our calculation of the price of inpatient care for BASE.

5. Sliding scales. We apply several sliding scales to the CARE and BASE allocations. Each sliding scale is designed to shift more money to hospitals that exert themselves more heavily in providing uncompensated care. Exertion is measured simply by the share of hospital cost devoted to uncompensated care.

This share is measured by CARE/cost and by BASE/cost. But, in each case, CARE and BASE are scaled up to equal each hospital's share of cost, as calculated by NYS DOH. This has been done so that the NPA and other, steeper sliding scales to CARE and BASE will have effects similar to that of the application of the NPA today.

As explained in the report, we have initially employed three sliding scales; these increase in steepness.

The first is the nominal payment amount (NPA) calculation, using New York State's statutory coverage ratios. As discussed in Section A-2, the NPA is applied to slightly over two-thirds of the \$847 million in uncompensated care funds distributed yearly. But, as shown in Section B-3, the existing NPA sliding scale has only small effects on the allocations of funds. We therefore introduced a second and third sliding scale (Steeper-A and Steeper-B) that we expected would have substantially and increasingly strong effects in rewarding hospitals devoting greater shares of their care to uncompensated care.

All three sliding scales had surprisingly slight effects on most hospitals. We have concluded that this is attributable to the design of the NPA: It applies its progressive formula in the same way as does the federal income tax—to one slice at a time.

In response, we have developed a simpler and stronger sliding scale (SASSS). This directly translates a hospital's CARE or BASE as a share of total cost into a share of CARE or BASE recognized for reimbursement as uncompensated care. The direct translation might be to multiply the hospital's CARE as share of total cost—for example, 2.5 percent—by a factor of 10, such that 25 percent of CARE would be reimbursed from the uncompensated care pool.

Statutory coverage ratios. These are the successive shares of each slice of uncompensated care that currently influence a hospital's payment for uncompensated care. As discussed in Section F, Steeper-A and Steeper-B greatly widened the range of coverage ratios.

Rationale for sliding scales and progressivity. In all cases, the underlying logic of a sliding scale is that if a hospital's uncompensated care inpatients, ER or clinic visitors, or ambulatory surgery patients represent only small shares of all patients—a few daily—then the hospital will not need to incur substantial additional costs in order to deliver that uncompensated care. In particular, relatively small numbers of added people will have to be hired. Incremental costs would be low—meds, food, marginal costs of imaging and labs, and the like. Also, the very small numbers of uncompensated care patients won't be associated with any meaningful share of fixed costs, so insured patients won't need to be asked to bear any visible fixed costs actually associated with service to uncompensated care patients.

But if a greater share of all patients are uncompensated, then the hospital will be likelier to incur substantial added costs—particularly of nurses. Also, it will be appropriate to recognize and reimburse a greater share of their uncompensated care costs because, otherwise, Medicare, Medicaid, and privately insured patients will have to bear some of the substantial fixed costs associated with service to uncompensated patients.)

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A. AIMS OF THE WORK

This report will explore the fairness of uncompensated care payments to hospitals in New York State under the different payment methods that have been used since 2007.

It will then analyze the effects of those different methods and also of several new alternative methods for individual hospitals, teaching versus non-teaching hospitals, and hospitals located in different regions of New York State.

1. Two policies. This work will be guided by two CPHS policies. The first is that uncompensated care payments should follow the uninsured low-income patient.

This means that more money should go to hospitals providing greater volumes of uncompensated care to uninsured low-income patients, and less money should go to hospitals providing smaller volumes. Hospitals provide many different types of inpatient and outpatient services without compensation. It is therefore important to develop a summary measure of hospital uncompensated care that will capture services to patients.

CPHS proposes that uncompensated care payments should follow care to lower-income uninsured patients. But available data on the volumes of care reported by hospitals and counted by New York State that are employed in this report to calculate three alternative methods of allocating uncompensated care funds include more than low-income uninsured patients.

New York State counts care provided by hospitals to patients in two categories, “uninsured/self pay” and “free (charity, Hill Burton)” patients. The great majority of patients fall in the latter category. These numbers are reported by each hospital in its annual Institutional Cost Report (ICR). Exhibit 32 reports acute care discharges and Exhibit 33 reports emergency room visits, regular clinic visits, and ambulatory surgery procedures. The ICR does not categorize these patients by income and family size.

Self-pay patients could include some middle- and upper-income uninsured patients. In this report, we follow the state’s practice of subtracting income garnered by hospitals when they care for these patients from the sums to which hospitals would otherwise be entitled. The boundary between free care and bad debt is not a sharp one.

Once accurate counts of volumes of care provided to low-income uninsured people are available, the three methods used in this report can be employed to re-calculate allocations that respect those new measures of care provided to low-income uninsured patients.

The second policy is that hospitals devoting greater shares of their caregiving to uncompensated services to uninsured low-income patients should be paid by more generous standards.

This means reliance on some sort of sliding scale, sometimes called a progressivity factor. For illustration only, such a scale or factor could mean that a hospital devoting 1 percent of its caregiving to serving uninsured patients might receive funds to cover half

of the costs it incurs, while a hospital devoting 5 percent of its caregiving to serving uninsured patients might receive funds to cover three-quarters of its costs.

Such a sliding scale is has actually been used in New York State to influence some of the distribution of uncompensated care funds among hospitals. But, as will be shown below, the existing sliding scale has a very low slope, and probably does not do a good job of fairly compensating hospitals that exert themselves more strenuously on behalf of uninsured patients.

A sliding scale makes great practical sense. A hospital can devote a very small percentage of its care to uninsured patients without incurring substantial increases in costs. The nurses and other caregivers already working at the hospital might be able to fit in just a few uninsured patients from time to time without increased staffing. The added costs actually incurred by serving just a few uninsured patients—as a percentage of all patients—would include medications, supplies, meals, and the like. These are variable or incremental costs—the costs that vary with volume of care. Fixed costs are insignificant. Since uninsured patients are a very small share of all patients, the uncompensated care pool does not need to relieve third party payers by shouldering a share of fixed costs.

But as a hospital serves more and more uninsured patients—as a percentage of all patients—more nurses and other caregivers will be obliged to work more hours. They must be paid for those hours. Variable costs become much more substantial. Also, as the uninsured percentage of all patients grows, it would be fair for uncompensated care payments to the hospital to cover a share of fixed costs. Otherwise, Medicare, Medicaid, and private insurers will have to bear that share of fixed costs, or they will go uncovered. A steeper sliding scale is one way to compensate hospitals for the much higher variable and fixed costs associated with serving uninsured patients.

2. What's wrong with current distribution methods?

New York State's methods of paying for uncompensated care have been criticized as unfair and unaccountable for their failure to channel money to hospitals in proportion to the volumes of care they provide or the added cost they incur.

The current methods of allocating scarce uncompensated care funds do not reward hospitals in fair proportion to their efforts. They do not encourage hospitals to work harder to serve uninsured lower-income patients. In some cases, they appear to reflect hospitals' political power more than hospitals' efforts on behalf of patients in need.

Back in 2007, seven separate methods governed the distribution of \$847 million in hospital uncompensated care funds.⁶ Exhibit 1 – A summarizes the methods used to distribute various shares of those funds and the approximate number of hospitals receiving that money.

Currently, 90 percent (\$762.3 million) of the \$847 million continues to be distributed by the methods listed in Exhibit 1 – A. Beginning in 2009, the remaining 10 percent (\$84.7 million) has been distributed in proportion to hospitals' actual volumes of uncompensated care multiplied by their different Medicaid rates for care.

Exhibit 1 – A

**Seven Methods of Allocating \$847 Million in Hospital Uncompensated Care Funds,
New York State, 2007⁷**

\$ millions	Hospitals	Beneficiaries	Method
\$562.7	183	Voluntary hospitals	BDCC targeted need, subject to nominal payment scale
\$19.5	183	Supplementary voluntary hospitals	Same
\$17.5	62	Rural distribution	BDCC, with extra aid to smaller hospitals
\$72.0	29	Voluntary hospital high-need reserve	For hospitals whose targeted need exceeded 4% of costs
\$139.3	21	Major public hospitals	Depended on funds received in 1996—which reflected historic reimbursable cost
\$27.0	76	Supplemental indigent care	Higher indigent care payments replaced reduced graduate medical education funding
\$9.0	62	Rural grants	Each receives \$140,000
\$847.0	207		

Notes:

BD is bad debt, money that patients are charged but that they do not pay, resulting in a write-off of charges.

CC is charity care, care provided to patients without charge or at a reduced charge, because it is decided—before, during, or after provision of care—that the patients will not be able to pay.

Targeted need is bad debt plus charity care as a percentage of costs of hospital care.

The nominal payment scale is a progressive or sliding scale that awards higher uncompensated care payments to hospitals that devote a greater share of their costs to uncompensated care.

These seven methods were established at different times to pursue different aims. A 2008 Report from the New York State Department of Health criticized the methods on a number of grounds; these are four of the most salient:

First, the hospitals' own reports on their bad debt and charity care are the foundations for most of the payments. Hospitals may vary in how and when they recognize bad debt and charity care.⁸ A number of individual hospitals reported surprisingly large year-to-year variations in bad debt plus charity care. These variations seem much greater than likely actual service to uninsured or other patients, raising further questions about the accuracy of hospital reporting. The ways in which hospitals report (and provide) uncompensated care makes it very difficult for the state to audit hospital reports at a level of detail that could validate those reports. The Department of Health wrote that "There is little correlation between hospitals' reported BDCC need and units of service provided to self-pay and free care patients. There are significant swings from year-to-year on reported BDCC need. These swings cannot be explained from reported data."⁹

Second, "Indigent care dollars do not follow services to individual patients and the BDCC need as current reported by hospitals cannot be connected back to care delivered to specific patients, absolute numbers of patients, or the cost of care provided to uninsured patients."¹⁰

Third, hospitals set their own charges for various services, resulting in inter-hospital inequities.

Fourth, “There is no connection between the Financial Aid Law requirements that hospitals offer accessible sliding fee scales to low-income uninsured patients and the distributions” of the funds.¹¹ (To try to address this problem, the legislature enacted “Manny’s Law” in 2007. The law requires hospitals to inform patients up-front if they are eligible for free or heavily discounted care. It is not clear how closely practices adhere to this requirement; a 2010 study found considerable cause for concern nationally.¹²)

Recognizing these and other problems, the New York State Department of Health made seven specific recommendations.¹³ These included:

- ✓ Collapsing the seven pools into three;
- ✓ Calculating need by units of uncompensated service, valued at Medicaid rates; and
- ✓ Retaining the sliding scale that increases payments with uncompensated care’s share of hospital costs.

Generally, these recommendations have had little effect on the legislature’s actual allocations of uncompensated care funds.

Beginning in 2009, in line with the second recommendation, 10 percent of total uncompensated care funds (\$84.7 million) indeed has been distributed to hospitals in proportion to the product of services’ volumes multiplied by Medicaid rates, summed across services. (It is said that a proposal to allocate 50 percent of total uncompensated care funds by this new method was abandoned in the face of lobbying from hospital organizations that persuaded the legislature to drop that share to 10 percent.)

This new formula could be seen as one attempt to have the money follow the patient. Even disregarding its application to only 10 percent of the money, it has been only partly successful. In this report, we consider the effects of this change on hospitals, and on the fairness of allocation. The 10 percent formula indeed results in different distributions across many individual hospitals (see 90/10 ratio) but, surprisingly, it results in little change in the allocations when viewed across hospitals grouped by region or by teaching/non-teaching status. Significantly, volume of service is one of the two factors; Medicaid payment rate is the other.

Still, we consider the present 10 percent formula a useful step forward, a useful foundation. It points toward the need to collect accurate data on actual volumes of inpatient and outpatient uncompensated care provided by each hospital to the uninsured lower-income patients of interest. We will suggest and test several ways to modify the 10 percent method’s volume-times-price approach to make it a stronger way to direct the money to follow the uninsured lower-income patient.

3. Conserving needed hospitals. Ultimately, the job of identifying and preserving all hospitals and services needed to protect the health of New Yorkers must include commitments to all needed hospitals. Such commitments are meaningless unless backed by adequate financing from all payers. Adequacy means that payments from all payers, together, must be sufficient to finance the efficient provision of needed care.

The vital job of preserving all needed hospitals can't rest on allocations of uncompensated care dollars. And that job should not distort the allocations of those care dollars. Still, better allocations of uncompensated care dollars (the money follows the patient and hospitals are rewarded appropriately for their provision of uncompensated care—may have the effect of helping to preserve a number of needed but vulnerable hospitals.

This is particularly important at a time of sharp reductions in Medicaid payments to hospitals and other caregivers in New York State (among many other states).

As shown in Exhibit 1 – B, 187 acute care hospitals remained open in New York State in 2010, down 43 from the 230 open in 1995, a loss of 19 percent of all hospitals in 15 years.

Exhibit 1 – B
Acute Care Hospitals in New York State, 1995 – 2010¹⁴

Year	Hospitals
1995	230
2000	215
2005	203
2010	187

Please note: These are all of the state's acute care hospitals, non-profit or public. The reader will note that 200 New York State hospitals received—or were listed as candidates to receive—hospital uncompensated care funds in 2010. (Of these, two closed.) How to square the 187 acute hospitals with the 200 recipients? Primarily by noting that not all of the hospitals receiving this money were acute care institutions.

The challenge to conserve needed safety net hospitals is greatest, since these institutions are generally more vulnerable financially. Hospital survival is not the subject of this report, but appropriate allocation of uncompensated care funds would help to sustain many safety net hospitals.

Safety net hospitals are often politically and financially weaker. They are more than likely located in low-income and medically underserved immigrant and communities of color, where they are needed and even indispensable. This has made them more vulnerable to closing, and hospital closing or consolidation have been pushed by some as a solution to high and rising health care costs.¹⁵

Since the 1960s, various individuals and groups have suggested that excess hospitals or beds have been responsible for high hospital costs in New York State. Excess beds have received excessive attention as a cause of high hospital costs. Hospitals serving uninsured or Medicaid patients, and those located in neighborhoods in which a high percentage of residents are people of color have been disproportionately likely to close. These hospitals and neighborhoods have therefore suffered excessively from efforts that purport to address the notional problem of excess hospitals or beds.¹⁶

A study of 1,200 hospitals in 52 large and mid-size U.S. cities from 1936 to-date has found that hospitals located in some communities of color have been likelier to close in each decade, controlling for efficiency, competition, finances, and other reasonable factors. Only hospital size and teaching status had more predictive power than did race.¹⁷ It is central to note that efficiency never correlates with hospital survival.

In 2009, New York's hospital costs per person were fourth-highest in the nation, 29.5 percent above the U.S. average, according to data reported by hospitals to the American Hospital Association.¹⁸ Only Massachusetts, North Dakota, and Maine had higher costs per person.

A number of forces clearly make for higher costs, such as the very large share of New York State's patients served in costly teaching hospitals. In 2004, 45.3 percent of New York's hospital inpatients were admitted to major teaching hospitals affiliated with the Council of Teaching Hospitals of the American Association of Medical Colleges.¹⁹ This was the fourth-highest share in the nation; only Delaware, Connecticut, and Rhode Island had higher shares of patients in major teaching hospitals. And New York's major teaching hospitals are, on average, probably more teaching-intensive than their counterparts in most other states. That can be seen in New York's highest-in-the-nation ratio of residents (doctors-in-training) per thousand people.²⁰

4. Focus of the work. We first address the \$707.7 million distributed to some 179 of the 200 hospitals listed on the NYS DOH uncompensated care allocation spreadsheets for that year. These are the 200 hospitals listed minus the 21 major public hospitals. These 179 (less a few that closed or did not receive pool funds) hospitals are the non-major-public hospitals that received funds from the state's \$847 million uncompensated care pool. These funds were distributed in 2010 in various relationships to costs of care and volumes of care at New York State hospitals in 2008.

The remaining 21 hospitals and their \$139.3 million share of the \$847 million pool were excluded from some of the analyses. These 21 are major public hospitals, institutions that receive a share of the \$847 million that is much smaller than their share of uncompensated care services. The \$847 million uncompensated care pool has not been the main source of state support for these hospitals' uncompensated care. That state support has been financed largely through Medicaid disproportionate share funds and additional means other than the \$847 million pool. Those federal funds are usually matched by city or county dollars, not state dollars.

Second, because very substantial cuts in Medicaid disproportionate share (DSH) funds are scheduled under the 2010 federal health reform law, and because of concerns that current methods of allocating pool funds will not satisfy requirements for continued DSH funding, it will be important to ensure a fair allocation of all uncompensated care funds statewide. Therefore, we address the uncompensated care needs of all New York hospitals statewide, and also on the effects of various methods of distributing uncompensated care funds on all hospitals. These analyses will look beyond the traditional cap of \$139.3 million on major public hospitals' share of the pool. The aim here will be to identify fair allocations of funds across all hospitals at some future time, when it may be more necessary and appropriate to ensure consideration of all hospitals' needs in a balanced manner.

B. FOUR CHALLENGES

The project has faced four main challenges. These concern

1. The benchmark
2. Quantifying volume of care across services (the first two are connected)
3. Sliding scale or progressivity
4. Data

The challenges are now described; their resolutions are addressed in the sections that follow.

- 1. The benchmark challenge.** How to measure *fairness*, the extent to which the money follows the patient, and how to compare this benchmark for fairness with
- The original distribution formula, which largely governs distribution of 90 percent of funds today?
 - The formula now governing 10 percent of the distribution?
 - Proposed reforms that would modify method governing the 10 percent of the distribution?
 - Other methods of distribution?

In other words, what constitutes a fair distribution formula, how much to current methods comport with or depart from that measure of fairness, and how can we measure such departures?

- 2. Quantifying *volume of across services challenge.*** If money is to follow the patient, it is necessary to learn where the patient is actually going. That is, what is a good composite or proxy measure of patient volume across all of the types of services that different hospitals provide?

New York State hospitals are paid for uncompensated care in proportion to volumes of inpatient and outpatient/emergency care, valued at different prices/costs. Payments for uncompensated care are combined; they are not made separately for inpatient and outpatient care. To measure fairness of payments (the degree to which payment has followed the patient), we have had to develop a combined measure of a hospital's volume of care that respects its actual inpatient and outpatient/ emergency contributions.

a. A first consideration involved the services to be employed to construct the composite measure.

Indeed, New York State reimburses hospitals for seven types of uncompensated inpatient care (such as acute care discharges or rehabilitation days or inpatient psychiatric days) and seventeen types of uncompensated outpatient care (such as emergency room visits, hospital clinic visits, or outpatient dialysis or chemotherapy treatments). It would be complicated and time-consuming to account for each hospital's volume of service on the 24 different measures to prepare a composite measure of patient volume.

Fortunately, we quickly learned that four types of care accounted for almost 90 percent of the cost of uncompensated care, as measured at each hospital's own Medicaid reimbursement rate. Please refer to Exhibit 2 for this calculation, which employed 2008 volumes of care—those factor into the distribution of uncompensated care funds for the 2010 pool year. The data in Exhibit 2 are drawn from all 200 New York State hospitals, including the 21 major public hospitals.

(Because this volume of care measure does not consider about 10 percent of costs of uncompensated care in 2008, as measured by each hospital's own Medicaid rates for each service, it will not be fair to hospitals that devoted disproportionate shares of their own uncompensated care to the 20 services (of the total of 24) that were excluded from the volume of care measurement.

Therefore, if the general approach to measuring volume of care taken up in this report is considered broadly useful, it will be important to calculate volume of care across all 24 services.)

Exhibit 2
Types of Uncompensated Care and
Their Shares of the Total, 2008 Volumes of Care,
With Cost Calculated from Each Hospital's
Own Medicaid Rate of Payment,
200 New York Hospitals

<u>Type of care, 2008</u>	Volumes, type of care and their cost, at Medicaid rate	Costs only	% of total cost
2008 Acute Self-Pay & Free Discharges	71,101		
Average Medicaid DRG Rate			
Acute Self-Pay & Free Cost of Care	\$ 693,002,046	\$ 693,002,046	42.6%
2008 Specialty Exempt Selfpay and Free Days	9,392		
Specialty Exempt Rates			
Specialty Exempt Self-Pay & Free Cost of Care	\$ 14,091,995	\$ 14,091,995	0.9%
Psych Exempt Self-Pay & Free Days	74,021		
Psych Exempt Rates			
Psych Exempt Self-Pay & Free Cost of Care	\$ 57,503,695	\$ 57,503,695	3.5%
Chemical Dependency Exempt Unins. & Free Days	7,031		
Chemical Dependency Exempt Rate			
Chemical Dependency Exempt Unins. & Free Cost of Care	\$ 2,673,030	\$ 2,673,030	0.2%
Med Rehab & BI/Coma Exempt Unins. & Free Days	6,354		
Med Rehab & BI/Coma Exempt Rates			
Med Rehab Exempt Unins. & Free Cost of Care	\$ 7,355,822	\$ 7,355,822	0.5%

Detox Exempt Unins. & Free Days	12,702			
Detox Exempt Unins Rates				
Detox Exempt Unins. & Free Cost of Care	\$ 11,837,263	\$ 11,837,263		0.7%
CAH Uninsured & Free Days	568			
CAH Rates				
CAH Unins. & Free Cost of Care	\$ 931,977	\$ 931,977		0.1%
Inpatient costs, subtotal		\$ 787,395,829		
Emergency Room Unins. and Free Visits	1,105,841			
Emergency Room APG				
Emergency Room Unins. and Free Cost of Care	\$ 296,610,659	\$ 296,610,659		18.2%
Total Clinic Unins. & Free Visits	1,859,023			
General Clinic APG				
Clinic Unins. & Free Cost of Care	\$ 405,593,421	\$ 405,593,421		24.9%
Ambulatory Surgery Unins. and Free Procedures	49,554			
Ambulatory Surgery APG				
Ambulatory Surgery Unins. and Free Cost of Care	\$ 67,509,978	\$ 67,509,978		4.2%
MMTP Unins. and Free Visits	873,140			
Weekly Price / 4.3 visits				
MMTP Unins. and Free Cost of Care	\$ 27,625,744	\$ 27,625,744		1.7%
Renal Dialysis Unins. And Free Visits	19,784			
Renal APG				
Renal Dialysis Unins. And Free Cost of Care	\$ 4,741,755	\$ 4,741,755		0.3%
Chemo & Oncology Clinic Unins. and Free Visits	41,368			
Oncology APG				
Chemo & Oncology Clinic Unins. and Free Cost of Care	\$ 11,643,760	\$ 11,643,760		0.7%
HIV 5 Tier Unins. and Free Visits	108,037			
HIV APG				
HIV Cost of Care	\$ 25,082,056	\$ 25,082,056		1.5%
Outpatient Costs, subtotal		\$ 838,807,372		
TOTAL COST		\$ 1,626,203,201		100.0%
Acute inpatient, ER, clinic, and ambulatory surgery share of total cost				89.9%

b. Now that it's known that these four types of care account for almost 90 percent of the cost of uncompensated care, the question arises whether any one of the four would, **by itself**, adequately capture where uninsured patients were actually going. If one type of care could serve as a proxy for all four, it would probably not be necessary to build a composite measure.

But, as Exhibit 3 shows, the volumes of the four main types of care—inpatient discharges, ER visits, other outpatient clinic visits, and ambulatory surgery volume—are only moderately well-correlated. They are certainly not so well-correlated that only one single type of care (such as the number of inpatient discharges) could be used as a proxy for overall volume of uncompensated care.

Exhibit 3 calls for a little explanation. It considers individual relationships among volumes of discharges, ER visits, clinic visits, and ambulatory surgery. From the upper-left corner to lower-right corner, each type of service is correlated with itself at 1.0 and no statistical significance is given. Not surprising!

But consider the correlation between discharges and ER visits, 0.8034, significant at $p = 0.00$. This relation is highly statistically significant. Further, by squaring the correlation of 0.8034, we get 0.6455, or 64.6 percent, meaning that variation in one predicts 64.6 percent of the variation in the other. Variation between discharges and clinic visits, and between discharges and ambulatory surgery volume, though, is much lower.

Further, these correlations across the 200 hospitals obscure enormous differences in volumes of uncompensated inpatient care versus uncompensated outpatient care at a number of individual hospitals. Some hospitals provide substantial amounts of uncompensated inpatient care but very little uncompensated outpatient care; the reverse seems even more common. All these factors argue in favor of a composite measure over a proxy measure.

Exhibit 3

Correlations among Volumes of Care at 200 New York State Hospitals, 2008

	Discharges	ER	Clinic	Amb Surg
Discharges	1.0000	.8034	.5857	.5676
	p= ---	P=0.00	p=0.00	P=.000
ER	.8034	1.0000	.7721	.7062
	p=0.00	P= ---	p=0.00	P=0.00
Clinic	.5857	.7721	1.0000	.8189
	p=0.00	P=0.00	p= ---	P=0.00
Amb Surg	.5676	.7062	.8189	1.0000
	p=.000	P=0.00	p=0.00	P= ---

Please note: As always, the phrase “all 200” refers to non-profit and public hospitals (including the state’s 21 major public hospitals. And it refers to all teaching and non-teaching hospitals in all eight regions of the state.

c. A third consideration concerned the price to be used to combine the volumes of uncompensated care across the four services at the various hospitals to create a single measure of volume of uncompensated care provided.

We decided to use, for each of the four types of care, a single statewide weighted mean Medicaid price, across all hospitals and patients. A statewide weighted mean Medicaid price for acute inpatient discharges, for example, would be each hospital's Medicaid price multiplied by its uncompensated care acute discharges, summed across all hospitals, with that sum divided by total uncompensated care acute discharges statewide.

We then multiplied the weighted mean Medicaid price of inpatient discharges by each hospital's uninsured inpatient discharges. We did the same for ER visits, regular clinic visits, and ambulatory surgery procedures. We summed these four products for each hospital and have employed this as the composite measure of volume of uninsured care given by each hospital. This is the measure of CARE provided by each hospital.

3. The sliding scale or progressivity challenge

New York State's uses a sliding scale as one step in the calculation of the distribution of important uncompensated care funds to hospitals. The sliding scale applies to two of the seven sub-pools, the main voluntary hospital pool containing \$562.7 million and the much smaller supplementary voluntary hospital pool containing \$19.5 million. Together, these total \$582.2 million, or 68.7 percent of the \$847 million in the uncompensated care pool as a whole.

This activity includes four steps:

- a. Calculation of Nominal Need
- b. Calculation of a Targeted Need Percentage
- c. Application of the sliding scale to nominal need in light of the Targeted Need Percentage
- d. Calculation of a projected distribution to hospitals, one that is constrained by the resources available statewide.

a. Nominal Need is based on each hospital's own report of its inpatient and outpatient uncompensated care services, measured at charges. (It's important to note that free care/charity care and bad debt have equal standing in the nominal need calculation. This has been strongly criticized.) Inpatient charges for uncompensated care services are reduced to cost by multiplying charges by the hospital's ratio of inpatient cost to inpatient charges. Outpatient charges for uncompensated care services are reduced to cost by multiplying those charges by the hospital's ratio of outpatient cost to outpatient charges.

b. The Targeted Need Percentage is a hospital's Nominal Need divided by its costs of inpatient and outpatient care.

c. The sliding scale shown in Exhibit 4 is applied to nominal need in light of the hospital's Targeted Need Percentage. This is the job of calculating a Nominal Payment Amount (NPA) for each hospital.

Exhibit 4²¹

Sliding Scale for Nominal Need Currently in Use

Targeted Need Percent	Coverage Ratio
0% to 0.5%	60%
0.5% to 2%	65%
2% to 3%	70%
3% to 4%	75%
4% to 5%	80%
5% to 6%	85%
6% to 7%	90%
7% to 8%	95%
8% and above	100%

The NPA is applied to nominal cost in a particular way. All dollars of nominal need are sliced by their share of hospital cost. Higher nominal need shares of hospital cost are covered at a higher ratio. As shown in Exhibit 4, nominal need dollars under 0.5% of hospital cost is covered at 60% while nominal need dollars ranging between 0.5% and 2% of hospital costs are covered at 65%, and so on.

This may be clearer by considering how the current sliding scale does not work today. The sliding scale does not mean that if a certain hospital has a Targeted Need Percentage of, say, 4.5 percent, that all of its Nominal Need is covered at a ratio of 80%. Instead, Nominal Need is partitioned among the various levels of the sliding scale.

Exhibit 5 describes the process in greater detail. It begins by showing the calculation of the Targeted Need Percentage. It proceeds by partitioning the hospital's Targeted Need dollars among the various levels of targeted need as percentage of cost. At each level, the hospital's Targeted Need dollars are multiplied by that level's statutory coverage ratio. Those products are summed to calculate the hospital's total Nominal Payment Amount.

d. Calculating the projected distribution to each hospital. Then, each hospital's Nominal Payment Amount is multiplied by the statewide coverage ratio (the resources available divided by the sum of Nominal Payment Amounts across all hospitals). That is each hospital's projected distribution of uncompensated care dollars.

In other words, the NPA is not the amount actually paid to a hospital. Instead, the hospital is paid a share of its NPA. That share depends on the statewide Coverage Ratio for NPAs. The Coverage Ratio is calculated by dividing Resources Available by the sum of all hospitals NPAs. That ratio is then multiplied by each hospital's NPA to learn the dollars to be distributed using this method.

Exhibit 5²²

Calculation of Nominal Payment Amount and Distribution

Elements

Hospital Inpatient and Outpatient Uncompensated Care at cost	\$4,500,000
Hospital Inpatient and Outpatient Cost	\$100,000,000
Targeted Need Percentage	4.50%

Targeted Need Percentage of Costs	Targeted Need	Statutory Coverage Ratio	Nominal Payment Amount
0% to <0.5%	\$50,000	60%	\$30,000
5% to <2%	\$1,500,000	65%	\$975,000
2% to <3%	\$1,000,000	70%	\$700,000
3% to <4%	\$1,000,000	75%	\$750,000
4% to <5%	\$950,000	80%	\$760,000
5% to <6%	\$0	85%	\$0
6% to <7%	\$0	90%	\$0
7% to <8%	\$0	95%	\$0
8% and above	\$0	100%	\$0
Total	\$4,500,000		\$3,215,000

Resources Available	\$562,700,000
Total Voluntary Nominal Payment Amount (NPA)	\$773,364,486

Coverage ratio of NPA (= Resources Available/Total NPA) 72.76%

Hospital Projected Distribution (= Coverage ratio * Hospital NPA) \$2,339,234

A surprisingly flat sliding scale. The sliding scale applies nine different coverage ratios—ranging from 60 percent to 100 percent—to nine different slices of targeted need as a percentage of cost. It might therefore be expected that the sliding scale would work to direct substantially more money to hospitals providing greater shares of uncompensated care services.

But this is not true in practice. Application of the sliding scale does relatively little to channel more money to hospitals that exert themselves more heavily to provide uncompensated care. There are perhaps three reasons for this:

- ✓ Each successive higher percentage (statutory coverage ratio) is applied only to the next slice of Targeted Need. This is consequential. This approach, which parallels that of the progressive income tax, might be called “next-slice-only marginal progressivity.
- ✓ The coverage ratios range only from 60 percent to 100 percent. They might start at a lower ratio.

- ✓ Many hospitals' need as a percentage of cost may be clustered in the 2% to 4% range, so the small increases in current coverage ratios may have little practical effect.

Looking forward, in keeping with the second CPHS policy (hospitals devoting greater shares of their caregiving to uncompensated services should be paid by more generous standards), it will be desirable to look into ways to improve the sliding scale by making it steeper—that is, so it succeeds in channeling more money to hospitals providing greater volumes of uncompensated care.

In this report, we apply the existing NPA and statutory coverage ratios to the entire \$847 million in distributions. We also apply it to several ways in which the money might follow the patient. Finally, we suggest abandoning the current NPA and statutory coverage ratios entirely; we test the effects of substituting direct progressivity in place of the next-slice-only marginal progressivity of the NPA. By direct progressivity, we mean that a Hospital A, whose uncompensated care was twice as great a share of cost as Hospital B, would receive double the share of cost from the uncompensated care pool. That would be very large change from current practice, as is now shown.

Exhibit 6 shows the Nominal Payment Amount (NPA) for each hospital as a share of nominal need, measured at cost. It displays the very flat slope of the relation between NPA and nominal need.

Exhibit 6

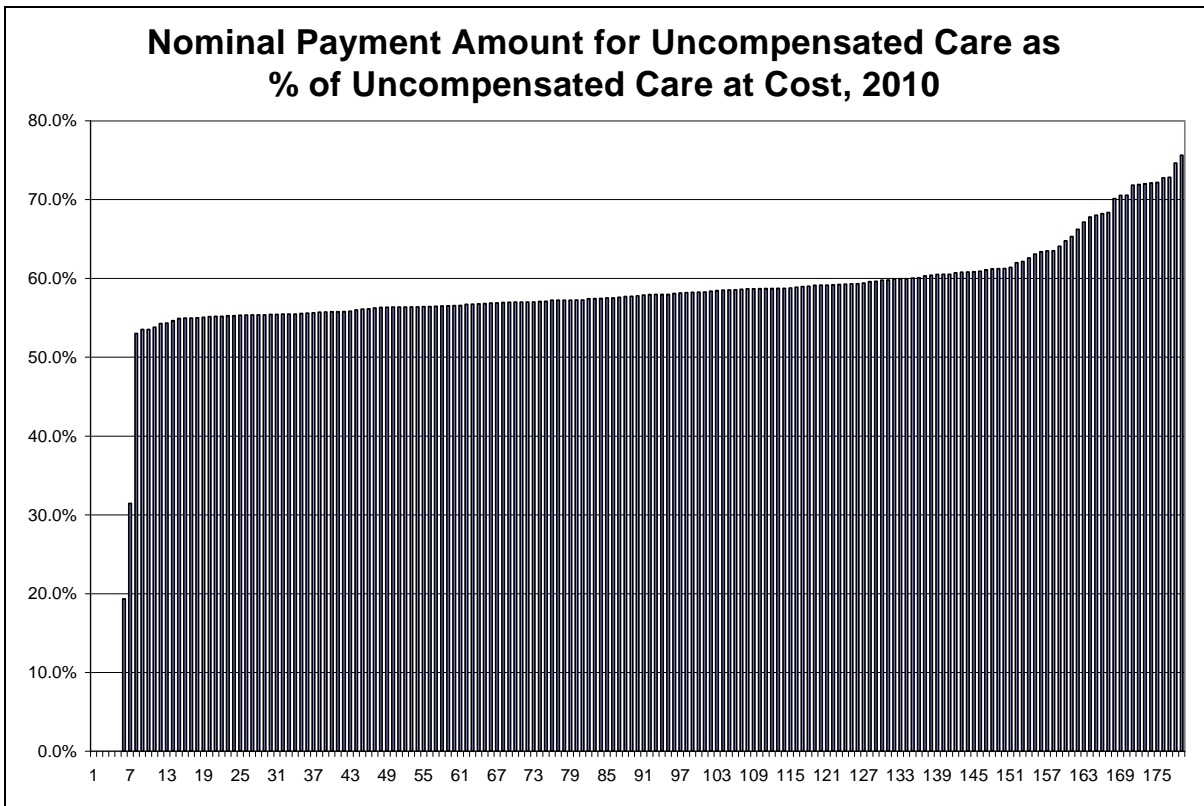


Exhibit 7 divides the hospitals among four categories. Over four-fifths of New York State hospitals' NPA share of nominal need ranged between 53.0% and 62.9%. Again—a very flat slide.

Exhibit 7

The Current Sliding Scale Is Not as Steep as It Might Seem

Nominal Payment Amount (NPA) as Percentage of Need (Cost of a Hospital's Own Uncompensated Care as a Share of Cost, as Measured for the 90% Formula)	Number of Hospitals	Percent of Hospitals
0 to 52.9%	7	3.9%
53.0% to 62.9%	147	82.1%
63.0% to 72.9%	23	12.8%
73.0 % and above	2	1.1%
All hospitals	179	99.9%

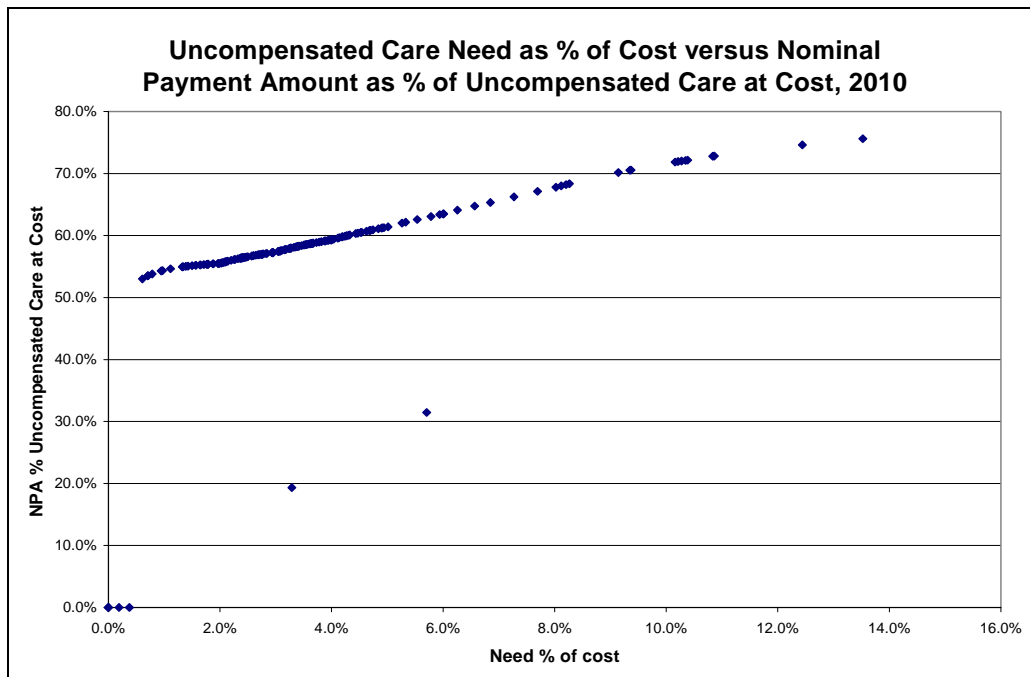
Note: Percentages do not sum to 100.0% owing to rounding errors.

It is interesting to note that hospitals' need as a share of cost varies much more than does NPA as a share of need, as shown in Exhibit 8.

Specifically, the coefficient of variation for need as a share of cost was 65.0%, while the coefficient of variation of NPA as a share of need was only 19.8%.

(The coefficient of variation is the standard deviation across all 179 hospitals divided by the mean across 179. It is sometimes called the relative standard deviation. A higher CoV means higher relative dispersal or spread of a variable.)

Exhibit 8



4. The data challenge—how to obtain needed data in usable form that will allow calculation of a reasonable benchmark, quantifying volumes of care provided across services, and assessing alternative sliding scale or progressivity methods?

We have gone through three phases.²³

- a. Compiling data in-hand from various photocopy, scanned, and clean .pdf files, and converting these into Excel spreadsheets to permit analysis. Software to perform this (without keying in all of the data afresh) was identified and obtained. Although using this software still required a considerable amount of time to yield clean Excel files, this was much quicker and much more accurate than re-keying the data.
- b. We learned from various sources that DoH spreadsheets with complete data were available, and undertook to obtain them. This we did gradually and with some success.
- c. We then inquired whether DoH had and could share complete spreadsheets including the distribution methods, how values were actually calculated (spreadsheet formulas), and also the underlying data on volumes of inpatient and outpatient care and the Medicaid rates and other factors determining the actual distributions of uncompensated care pool dollars.

C. ACTUAL DISTRIBUTIONS OF UNCOMPENSATED CARE POOL DOLLARS IN NEW YORK STATE, 2005 – 2010

In 2010, the \$847 million in uncompensated care funds were distributed unevenly across regions of the state and across teaching and non-teaching hospitals. This is not surprising. Data on the distributions of the \$847 million are presented in Exhibit 9 – A.

Almost one-fifth of distributions went to non-teaching hospitals, over one-third to minor teaching hospitals, and almost one-half to major teaching hospitals that are members of the Council of Teaching Hospitals of the American Association of Medical Colleges.²⁴

Almost three-fifths of the funds were distributed to hospitals in New York City; in five regions, hospitals received between three and four percent of the funds.

Exhibit 9 – A
Distribution of Uncompensated Care Dollars in 2010
by Region of State and Hospital Teaching Status,
All 200 Hospitals

NYPHRM region		Non-teaching	Minor Teaching	Major (COH) teaching	All hospitals	% of state-wide
1	Long Island	\$6,147,637	\$46,848,884	\$35,352,703	\$88,349,224	10.4%
2	N. Y. City	\$16,813,956	\$185,140,815	\$301,164,613	\$503,119,384	59.4%
3	North. Metro.	\$62,737,276	\$23,645,102	\$18,919,384	\$105,301,762	12.4%
4	Northeast	\$19,197,793	\$7,455,331	\$5,067,711	\$31,720,835	3.7%
5	Utica/ W'town	\$17,372,546	\$6,939,113	\$3,476,216	\$27,787,875	3.3%
6	Central	\$12,343,906	\$11,340,628	\$8,327,241	\$32,011,775	3.8%
7	Rochester	\$7,267,022	\$13,379,444	\$7,673,718	\$28,320,184	3.3%
8	Western	\$13,233,796	\$16,839,901	\$0	\$30,073,697	3.6%
Statewide		\$155,113,932	\$311,589,218	\$379,981,586	\$846,684,735	100.0%
% of statewide		18.3%	36.8%	44.9%	100.0%	

Exhibit 9 – B displays the number of hospitals in each region of the state, sorted by teaching status. A comparison of exhibits 9 – A and 9 – B reveals that the distribution of uncompensated care dollars does not closely parallel the location and type of hospital.

Again, that is not surprising. Hospitals in some regions are larger than others. Some hospitals provide more uncompensated care than others. And other factors influencing the distribution of the \$847 million—such as input costs, case mix, and prices paid for care—affect some hospitals more than others.

Exhibit 9 – C shows estimated 2008 population by region along with 2008 hospital discharges by region. As might be expected, discharges more closely parallel allocations of uncompensated care dollars than does population.

Exhibit 9 – B
Count of New York State Hospitals in 2010
by Region of State and Hospital Teaching Status,
All 200 Hospitals

NYPHRM region		Non-teaching	Teaching	Major (COH) teaching		All hospitals	% of statewide
1	Long Island	4	13	4		21	10.5%
2	New York City	8	19	27		54	27.0%
3	Northern Metro.	29	4	2		35	17.5%
4	Northeast	13	3	1		17	8.5%
5	Utica/Watertown	18	3	1		22	11.0%
6	Central	9	4	2		15	7.5%
7	Rochester	8	3	1		12	6.0%
8	Western	17	7	0		24	12.0%
Statewide		106	56	38		200	100.0%
% of statewide		53.0%	28.0%	19.0%			

Exhibit 9 – C
Population and Acute Hospital Discharges by Region of State, 2008²⁵

NYPHRM Region	Population	Total Discharges
Long Island	14.7%	14.6%
New York City	42.9%	47.3%
Northern Metro	12.3%	10.7%
Northeast	6.4%	5.8%
Utica/Watertown	4.7%	3.8%
Central	5.8%	5.6%
Rochester	5.4%	5.1%
Western	7.8%	7.2%
New York State	100.0%	100.0%

Appendix Exhibit 1 presents the actual dollar uncompensated care distributions to individual New York State hospitals from 2005 through 2010.²⁶

Generally, the appendix exhibits report considerable detail on individual hospitals. This detail includes actual distributions of uncompensated care in recent years, provision of the four types of care in recent years, and also affects of the various methods of distributing uncompensated care in 2010.

D. ACTUAL PROVISION OF UNCOMPENSATED CARE BY NEW YORK STATE HOSPITALS, 2007 - 2009

Care provided in 2008 influences distribution of uncompensated care funds in 2010, two years later. That is, provision of uncompensated care, as reported by New York State hospitals on their institutional cost reports, influences the distribution of uncompensated care funds for the pool year that comes two years after care is provided.

This two-year lag allows time for hospitals to complete their reports, for DOH to audit some aspects of those multi-hundred-page reports, and for DOH to prepare to accurately implement the fairly detailed and complex rules established by state legislation to govern the distribution of funds. (As noted in Part A, this audit does not, and probably can not, reach levels of detail adequate to validate hospital reports of uncompensated care.)

Additionally, because the uncompensated care pool funds are considered Medicaid Disproportionate Share funds by the federal government, payments to hospitals must not exceed caps established by federal law and regulation.

A 2007 DOH report found that in 2004, “only 6 hospitals had their Indigent Care distribution reduced due to the DSH cap for 2004, which resulted in a gross impact of \$13.2 million.”²⁷

1. How much uncompensated care did hospitals provide in 2008?

We provide two types of information to address this question.

- ✓ First, we provide the breakdown of acute inpatient discharges, ER visits, regular clinic visits, and ambulatory surgery by region and type of hospital for all 200 New York State hospitals for 2008. As always, the phrase “all 200” refers to non-profit and public hospitals (including the state’s 21 major public hospitals. And it refers to all teaching and non-teaching hospitals in all eight regions of the state.
- ✓ Second, to provide some comparisons over time, we provide a hospital-by-hospital breakdown of actual volumes of the four types of service, for the various years, 2006 through 2008, for which the relevant data are now available. This detailed hospital-by-hospital information is presented in Appendix Exhibit 2 – A and 2 – B.

Exhibit 10 – A – 1 displays the provision of uncompensated care discharges by New York State hospitals in 2008, by region and type of hospital. Non-teaching hospitals provide about one-fifth of the discharges. Teaching hospitals provide about one-third. And major teaching hospitals provide almost one-half of the discharges. It’s noteworthy that those major teaching hospitals located in New York City clearly provided a disproportionate share of the care. This deserves a closer look, particularly since a large share of these are also major public hospitals.

Exhibit 10 – A – 2 examines each hospital type’s uncompensated care discharges as a percentage of total discharges. This might be called “relative effort.” The large inter-

region and other differences largely disappear. It's noteworthy, though, that hospitals in the Northern Metro region show the highest level of relative effort in serving uncompensated care patients. There's no systematic difference in relative effort by teaching status.

Not surprisingly, at the 21 major public hospitals across the state 5.1 percent of discharges were categorized as uncompensated, more than double the 2.3 percent share at all other hospitals. (These data are not displayed in a separate exhibit.)

All major public hospitals in New York City (excepting Coler and Goldwater) are major teaching hospitals and provide care for a large portion of the uninsured patients served in new York City.

Exhibit 10 – A – 1
Provision of Uncompensated Care Discharges by
200 New York State Hospitals, 2008

	NYPHRM region	Non-teaching	Teaching	Major (COTH) teaching	All hospitals	% of statewide
1	Long Island	912	4,398	5,228	10,538	14.8%
2	New York City	438	9,729	23,665	33,832	47.6%
3	Northern Metro.	5,966	1,496	1,758	9,220	13.0%
4	Northeast	1,934	905	666	3,505	4.9%
5	Utica/Watertown	1,691	857	288	2,836	4.0%
6	Central	1,146	1,319	1,095	3,560	5.0%
7	Rochester	673	1,663	797	3,133	4.4%
8	Western	1,339	3,067	0	4,406	6.2%
	Statewide	14,099	23,434	33,497	71,030	100.0%
	% of statewide	19.8%	33.0%	47.2%	100.0%	

Exhibit 10 – A – 2
Uncompensated Care Discharges as Share of Total Discharges by
200 New York State Hospitals, 2008

	NYPHRM region	Non-teaching	Teaching	Major (COTH) teaching	All hospitals
1	Long Island	3.3%	2.3%	3.6%	2.9%
2	New York City	0.8%	4.1%	2.7%	3.0%
3	Northern Metro.	2.8%	5.8%	5.0%	3.4%
4	Northeast	2.6%	1.9%	2.1%	2.3%
5	Utica/Watertown	3.3%	2.1%	2.9%	2.8%
6	Central	2.5%	2.0%	3.1%	2.4%
7	Rochester	2.7%	2.6%	2.0%	2.4%
8	Western	2.1%	2.4%		
	Statewide	2.5%	3.0%	2.8%	2.8%

Exhibits 10 – B – 1 and 10 – B – 2 display the provision of uncompensated ER visits. Exhibit 10 – B – 1 shows a pattern of concentration of care in New York City that is even more dramatic than was found for uncompensated care discharges, particularly for major COTH teaching hospitals. Almost three-fifths of all uncompensated care ER visits statewide were provided by hospitals in New York City. Again, it is worth recalling that the major public hospitals are included throughout this Exhibit – 10 series of data.

Exhibit 10 – B – 1

**Provision of Uncompensated Care ER Visits by
200 New York State Hospitals, 2008**

NYPHRM region		Non-teaching	Teaching	Major (COTH) teaching	All hospitals	% of statewide
1	Long Island	8,995	57,448	41,879	108,322	9.8%
2	New York City	5,932	161,579	478,080	645,591	58.5%
3	Northern Metro.	85,796	21,384	12,661	119,841	10.9%
4	Northeast	29,459	11,791	6,556	47,806	4.3%
5	Utica/Watertown	27,082	24,863	1,369	53,314	4.8%
6	Central	17,225	15,881	10,238	43,344	3.9%
7	Rochester	10,066	16,863	7,100	34,029	3.1%
8	Western	19,317	32,483	0	51,800	4.7%
Statewide		203,872	342,292	557,883	1,104,047	100.0%
% of statewide		18.5%	31.0%	50.5%	100.0%	

Exhibit 10 – B – 2 shows that fully 18% of ER visits to hospitals in New York City in 2008 were by patients whose care was considered uncompensated. The statewide average was one visit in seven. The uncompensated share of ER visits rises with teaching status.

Exhibit 10 – B – 2

**Uncompensated Care ER Visits as a Share of Total ER Visits by
200 New York State Hospitals, 2008**

NYPHRM region		Non-teaching	Teaching	Major (COTH) teaching	All hospitals
1	Long Island	8.8%	10.6%	14.1%	11.5%
2	New York City	8.4%	16.4%	18.9%	18.0%
3	Northern Metro.	13.8%	19.9%	17.9%	15.0%
4	Northeast	9.0%	11.3%	9.7%	9.6%
5	Utica/Watertown	11.1%	20.8%	6.4%	13.9%
6	Central	9.3%	10.8%	9.7%	9.9%
7	Rochester	8.7%	10.2%	8.1%	9.2%
8	Western	8.0%	8.7%		8.4%
Statewide		10.7%	13.4%	17.6%	14.5%

Again, it is worth noting that fully 27.3 percent of ER visits to the 21 major public hospitals were considered uncompensated in 2008, more than double the 11.9 percent at all other hospitals (data not shown in a separate exhibit).

Exhibits 10 – C, and 10 – D also reveal substantially disproportionate provision of uncompensated general clinic care and of ambulatory surgery by hospitals in New York City. Data glitches preclude calculations of uncompensated care percentages of total care by region or type of hospital.

Exhibit 10 – C
Provision of Uncompensated Care Clinic Visits by
200 New York State Hospitals, 2008

NYPHRM region		Non-teaching	Teaching	Major (COTH) teaching	All hospitals	% of statewide
1	Long Island	8,728	33,573	65,266	107,567	5.8%
2	New York City	10,109	90,653	1,203,728	1,304,490	70.2%
3	Northern Metro.	59,212	14,993	12,968	87,173	4.7%
4	Northeast	41,612	21,219	60	62,891	3.4%
5	Utica/Watertown	39,824	27,616	20,007	87,447	4.7%
6	Central	20,708	36,831	24,041	81,580	4.4%
7	Rochester	6,504	66,909	6,065	79,478	4.3%
8	Western	16,674	31,457	0	48,131	2.6%
Statewide		203,872	342,292	557,883	1,104,047	100.0%
% of statewide		18.5%	31.0%	50.5%	100.0%	

Exhibit 10 – D
Provision of Uncompensated Care Ambulatory Surgery by
200 New York State Hospitals, 2008

NYPHRM region		Non-teaching	Teaching	Major (COTH) teaching	All hospitals	% of statewide
1	Long Island	181	1,293	2,586	4,060	8.2%
2	New York City	2,485	3,943	26,948	33,376	67.4%
3	Northern Metro.	1,893	302	786	2,981	6.0%
4	Northeast	961	996	92	2,049	4.1%
5	Utica/Watertown	1,093	282	552	1,927	3.9%
6	Central	925	754	504	2,183	4.4%
7	Rochester	333	533	130	996	2.0%
8	Western	740	1,237	0	1,977	4.0%
Statewide		8,611	9,340	31,598	49,549	100.0%
% of statewide		17.4%	18.9%	63.8%	100.0%	

2. Breakdown of volumes of uncompensated care, 2006 – 2008 by individual hospital

We have compiled data on the provision of the four types of uncompensated care for each individual hospital for 2006, 2007, and 2008. Data for all three years are available for discharges and ER visits; these are presented in Part A of Appendix Exhibit 2. We have data only for 2007 and 2008 for regular clinic visits and for ambulatory surgery; these are presented in Part B of Appendix Exhibit 2.

Hospitals vary enormously in their reported provision of uncompensated care. Also, some hospitals report fairly stable provision of uncompensated care over time, but others report very wide year-to-year fluctuations. The latter raise questions about the accuracy of some hospitals' reports.

E. DISTRIBUTION OF UNCOMPENSATED CARE FUNDS in 2010 AND ACTUAL VOLUMES OF CARE in 2008—Excluding Major Public Hospitals

In this section, we describe current allocations of the \$707.7 million in uncompensated care funds to the 179 hospitals other than major publics. We contrast these allocations with how the funds would be allocated under the CARE method, the strict money-follows-the-patient method. We do so statewide, modeling free movement of funds across hospitals and regions. We also illustrate how money would move only within regions, holding regions harmless from any loss (or gain) in uncompensated care funds from the 2010 actual levels. In the later case, funds move only among the non-major-public hospitals within a given region.

To describe current allocations and contrast them with allocations under the CARE method, we combine the information on distribution of uncompensated care funds in 2010 with information on the actual volumes of care provided by different hospitals in 2008. (The 2008 care volumes are used to calculate the distribution of uncompensated care funds in 2010. A two-year lag prevails at all times.)

1. Focus here on 179 hospitals—excluding major public hospitals. We focus in this section on the \$707,659,495—83.5 percent of the \$847 million uncompensated care pool that currently flows to the 179 non-major-public hospitals.

We do so for two reasons.

- ✓ The first is that, in the short run, it might be more feasible in the short run to consider changes in the distribution of uncompensated care pool among these 179 hospitals. (As noted earlier, the formulas for distributing the \$847 million in uncompensated care funds examined in this report have long capped the dollars that can flow to the 21 major public hospitals at 16.5 percent of the total, or \$139,336,454.)
- ✓ The second is that New York State does currently distribute other funds, not part of the \$847 million examined here, to help finance the costs of uncompensated care provided by the 21 major public hospitals. As noted earlier, those other funds are partly federal Medicaid DSH dollars matched mainly by city and county funds.

2. Subsequent examination of all hospitals together. In section G, we will examine ways of distributing the entire \$847 million uncompensated care pool among all 200 New York State hospitals, eliminating the long-standing wall between uncompensated care payments to various types of hospitals.

We do that for two reasons.

First, as noted earlier, if the 2010 Affordable Care Act (ACA) is implemented as planned, the number of uninsured people and the amount of uncompensated care will shrink substantially. The ACA therefore provides for a substantial reduction in Medicaid disproportionate share funds, which help to finance a very large share of the special

uncompensated care payments to major public hospitals, outside the \$847 million uncompensated care pool. In one respect, that reduction is logical in light of the ACA's improvement in coverage.

But, second, the residual need for uncompensated care for people who remain uninsured will still be considerable, and it is very reasonable to expect that a great share of that care will be provided by major public hospitals.

It is therefore vital to freely examine statewide allocations of the \$847 million because major public hospitals consistently provide very large shares of the actual volumes of uncompensated care given by hospitals in New York State. In 2008, for example, as shown in Exhibit 11, they provided 25.3 percent of uninsured discharges, 31.4% of ER visits, 55.5 percent of regular clinic visits, and 43.7 percent of ambulatory surgery procedures. The large share of regular clinic visits may be particularly salient, since these can be vital to preventing unnecessary hospital admissions, and because many of these visits are for follow-up specialty care, which can be in short supply to many uninsured patients.

Major public hospitals' provision of uncompensated care far exceeded their share of statewide hospital costs, 18.8 percent. That provision also far exceeds their share of the uncompensated care pool, 16.5 percent.

Exhibit 11

Shares of Statewide Volumes of Uncompensated Care in Four Types of Services Provided by Major Public and other Hospitals, New York State, 2008

Type of care	Share of care provided by	
	21 major public hospitals	179 other hospitals
Acute discharges	25.3%	74.7%
ER visits	31.4%	68.6%
General clinic visits	55.5%	44.5%
Ambulatory surgery procedures	43.7%	43.7%
Total reported cost, 2010	18.8%	81.2%
Share of \$847 million pool	16.5%	83.5%

3. Comparison by region and teaching status of actual volumes of uncompensated care in 2008 with distributions of the \$707.7 million in uncompensated care pool funds in 2010

We begin by comparing distribution of uncompensated care funds with actual volumes of care provided for four services: inpatient discharges, ER visits, general or routine clinic visits, and ambulatory surgery procedures.

As noted earlier, these four types of services accounted for almost 90 percent of the total value of uncompensated care provided by New York State hospitals in 2008, as measured at each hospital's own Medicaid rate for each service.

In Appendix Exhibit 3, we provide these data for each of the 179 hospitals. Actual uncompensated care distributions are in the first column of data, followed by uncompensated hospital discharges, ER visits, clinic visits, and ambulatory surgery procedures.

We then add a sixth column of information in Appendix Exhibit 3. This is the CARE measure of the combined value of the four types of uncompensated care services that each hospital actually provided in 2008. Since each hospital receives only one payment annually, in some relation to all of the uncompensated care it provided two years earlier, it is useful to have one measure of the volume of care—to compare with the one annual payment.

As discussed earlier, it is important to be able to add across the four main types of uncompensated care services to come up with one measure of the volume of care provided in a given year by a given hospital. To do this, we calculated the statewide weighted mean Medicaid rate prevailing in 2010 for each of the four types of services.

It's useful to think of this as the average Medicaid rate paid statewide in 2010, across all hospitals and all patients. If we added all Medicaid payments for acute inpatient care for all Medicaid patients discharged in 2010, and divided that sum by the number of Medicaid patients discharged, that figure would be the weighted mean Medicaid rate prevailing in 2010.

We then calculated this combined measure of volume of care actually provided by each hospital by multiplying each hospital's uncompensated care discharges in 2008 by the statewide weighted mean Medicaid rate prevailing in 2010. We did the same for ER visits, regular clinic visits, and ambulatory surgery procedures. We then summed these four products to yield one combined measure of care actually provided.

For convenience, we call this the CARE measure. We will compare CARE actually provided by each hospital with the uncompensated care payments distributed by state law to each hospital.

Then, for inpatient care only, we will analyze the uninsured patient discharges as a share of all patient discharges in 2008 among hospitals.

Allocations by region and teaching status. Exhibit 12 – A now shows the distribution of CARE by region and teaching status in 2010. It is useful to contrast Exhibit 12 – A with the data in Exhibit 12 – B, which shows the actual distribution of the \$707.7 million in uncompensated care dollars to hospitals other than major public hospitals in 2010.

CARE, which reflects actual volumes of services valued at statewide weighted mean Medicaid rates, would have directed less money to teaching hospitals and to New York City hospitals than did the actual distribution.

Under the CARE measure, non-teaching hospitals would have received about one-quarter of allocations instead of the one-fifth they actually were paid. Hospitals in New York City would have received 42.7 percent of allocations instead of the 56.2 percent they were actually paid.

These differences are not surprising, because actual distributions of money reflect different hospitals' costs of care while CARE ignores differences in hospitals' actual costs of providing care. Those costs vary by type of patient, type of hospital, and wages and other prices that hospital pay.

Exhibit 12 – A

**CARE by Region and Teaching, 2008
(Volumes of Each Hospital's Provision of Four Types of Uncompensated Care
Valued at 2010 Weighted Statewide Mean Medicaid Rate)**

	NYPHRM region	Non-teaching	Teaching	Major (COH) teaching	All hospitals	% of state-wide
1	Long Island	\$9,809,827	\$47,498,522	\$21,667,191	\$78,975,540	11.2%
2	New York City	\$6,740,279	\$146,252,815	\$149,099,531	\$302,092,625	42.7%
3	Northern Metro.	\$70,134,292	\$19,007,035	\$12,095,117	\$101,236,444	14.3%
4	Northeast	\$27,484,991	\$14,130,725	\$6,079,674	\$47,695,391	6.7%
5	Utica/Watertown	\$24,438,676	\$16,946,109	\$6,501,444	\$47,886,229	6.8%
6	Central	\$16,076,976	\$19,790,198	\$8,310,225	\$44,177,399	6.2%
7	Rochester	\$7,988,535	\$27,982,918	\$8,694,787	\$44,666,240	6.3%
8	Western	\$16,966,413	\$23,741,748	\$0	\$40,708,161	5.8%
	Statewide	\$179,639,989	\$315,350,070	\$212,447,971	\$707,438,031	100.0%
	% of statewide	25.4%	44.6%	30.0%	100.0%	

Exhibit 12 – B

**Actual Distributions of \$707.7 Million in Uncompensated Care Pool Funds to 179
Non-Major-Public Hospitals, by Region and Teaching, 2010**

	NYPHRM region	Non-teaching	Teaching	Major (COH) teaching	All hospitals	% of state-wide
1	Long Island	\$6,147,637	\$46,848,884	\$21,593,901	\$74,590,422	10.6%
2	New York City	\$11,388,248	\$185,140,815	\$200,967,947	\$397,497,010	56.2%
3	Northern Metro.	\$60,676,900	\$23,645,102	\$10,764,435	\$95,086,437	13.5%
4	Northeast	\$19,197,793	\$7,455,331	\$5,067,711	\$31,720,835	4.5%
5	Utica/Watertown	\$17,372,546	\$6,939,113	\$3,476,216	\$27,787,875	3.9%
6	Central	\$12,343,906	\$11,340,628	\$4,438,134	\$28,122,668	4.0%
7	Rochester	\$7,267,022	\$13,379,444	\$7,673,718	\$28,320,184	4.0%
8	Western	\$11,006,766	\$12,622,965	\$0	\$23,629,731	3.3%
	Statewide	\$145,400,818	\$307,372,282	\$253,982,062	\$706,755,161	100.0%
	% of statewide	20.6%	43.5%	35.9%	100.0%	

To help compare the allocations by the two different methods, we summarized the data originally presented in exhibits 12 – A and 12 – B two different ways.

First, Exhibit 12 – C compares the two methods by region, ignoring teaching status. It is clear that all regions—excepting New York City—receive slightly to substantially more money when dollars are distributed in proportion to volumes of CARE provided than they do under the Actual uncompensated care allocations for 2010.

Exhibit 12 – C

**Comparison of Allocation by CARE and by Actual Distribution,
\$707.7 Million for 179 Non-Major Public Hospitals,
by Region, 2010**

		CARE		Actual	
NYPHRM region		\$	% of state-wide	\$	% of state-wide
1	Long Island	\$78,975,540	11.2%	\$74,590,422	10.6%
2	New York City	\$302,092,625	42.7%	\$397,497,010	56.2%
3	Northern Metro.	\$101,236,444	14.3%	\$95,086,437	13.5%
4	Northeast	\$47,695,391	6.7%	\$31,720,835	4.5%
5	Utica/Watertown	\$47,886,229	6.8%	\$27,787,875	3.9%
6	Central	\$44,177,399	6.2%	\$28,122,668	4.0%
7	Rochester	\$44,666,240	6.3%	\$28,320,184	4.0%
8	Western	\$40,708,161	5.8%	\$23,629,731	3.3%
Statewide		\$707,438,031	100.0%	\$706,755,161	100.0%

Second, Exhibit 12 – D summarizes the data originally presented in exhibits 12 – A and 12 – B by teaching status, this time ignoring the regions. The non-teaching hospitals do substantially better under the CARE formula than under the Actual allocation method.

In Section F, we will explore the effects of different allocations in greater detail.

Exhibit 12 – D

**Comparison of Allocation by CARE and by Actual Distribution,
\$707.7 Million for 179 Non-Major Public Hospitals,
by Teaching Status, 2010**

		CARE		Actual	
		\$	% of state-wide	\$	% of state-wide

Non-teaching	\$179,639,989	25.4%	\$145,400,818	20.6%
Teaching	\$315,350,070	44.6%	\$307,372,282	43.5%
Major (COH) tchnng.	\$212,447,971	30.0%	\$253,982,062	35.9%
Statewide	\$707,438,031	100.0%	\$706,755,161	100.0%

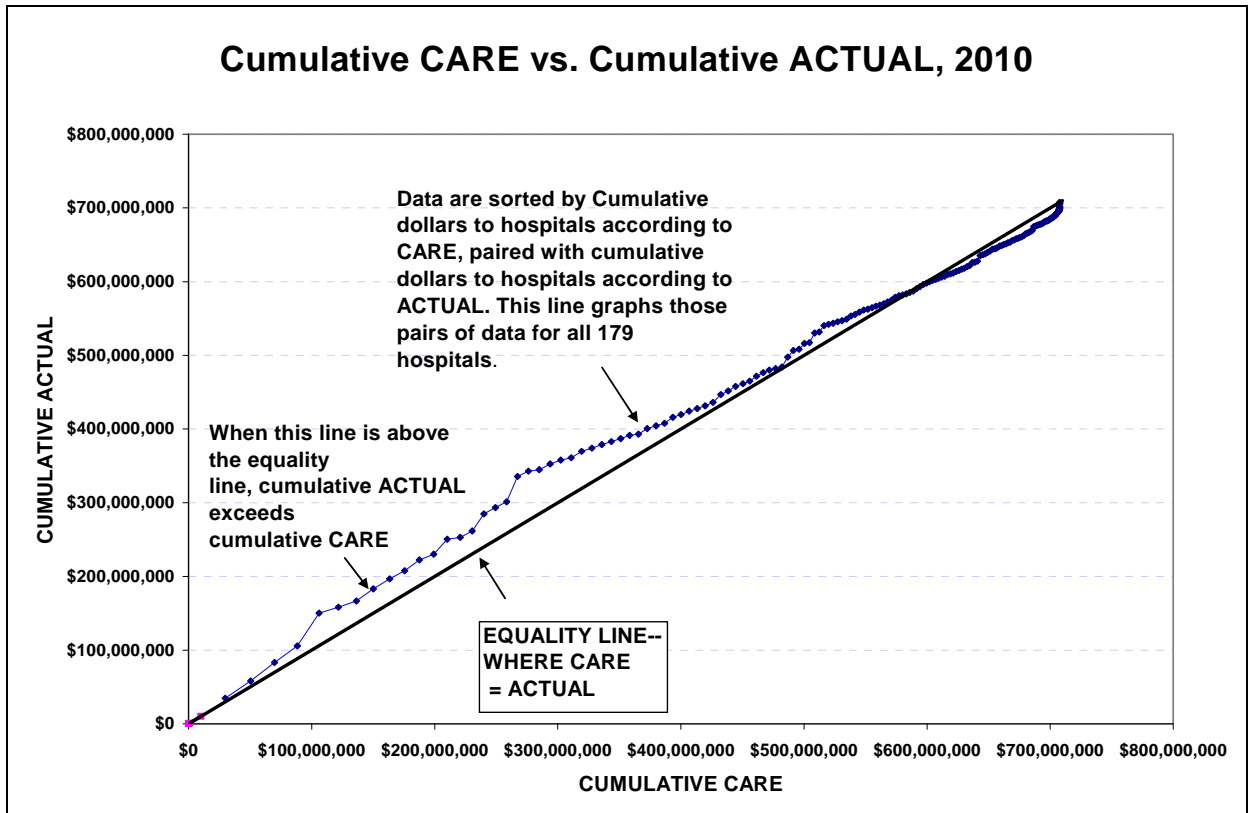
We then graphically compared cumulative payments that would have been made to hospitals under the CARE method with the payments Actually made in 2010.

Exhibit 12 – E displays the results. The gap between the cumulative payment line and the equality line shows the extent to which Actual payments departed from CARE. To this extent, the Actual distribution of money failed to follow the patient.

But CARE does not reflect either of two considerations. One is progressivity or use of a sliding scale. This would channel more money to hospitals exerting themselves more strenuously on behalf of (providing greater shares of their care to) uninsured patients. This is addressed shortly.

The other consideration is legitimate differences in hospital input costs and in patient severity of illness. This is taken up in the next section.

Exhibit 12 - E



The method of constructing the cumulative CARE and Actual figures in Exhibit 12 – E is not intuitively obvious. To help explain this, Exhibit 12 – F displays a portion of the data table that was used. It includes the first 29 of the 179 hospitals. The hospital are listed by dollars that would have been distributed by the CARE method, from highest to lowest.

First, we placed the allocations of the \$707.7 million according to the CARE method in column (1) and the Actual allocations in column (4). The hospital names are included in the left-hand column to make the data more imageable. The data were sorted by CARE, such that the first hospital listed was the hospital receiving the most money under the CARE method. That would have been Jamaica Hospital.

We then calculated the cumulative payments under CARE to each hospital plus all others appearing higher up on the list. This information appears in column (2). So, for example, the cumulative payments under CARE (column 2) on the line for Montefiore Hospital included the payments to Jamaica plus the payments to Montefiore. That is, each hospital's line includes its own payments plus those of all hospitals listed previously.

We did this for all 179 non-major-public hospitals.

We then repeated this for the Actual allocations in column (4). Cumulative actual payments appear in column (3). We then created a scattergram of the two sets of cumulative payments, CARE and Actual, from columns (2) and (3). That scattergram is the jagged line in Exhibit 12 – E.

Exhibit 12 – F

Constructing the Cumulative CARE vs. Cumulative ACTUAL and Similar Exhibits

	CARE →	CUMULATIVE CARE	CUMULATIVE ACTUAL	← ACTUAL
Benchmark Calculations	(1)	(2)	(3)	(4)
Jamaica Hospital	\$29,851,598	\$29,851,598	\$34,640,623	\$34,640,623
Montefiore Hospital & Med Ctr	\$20,525,733	\$50,377,331	\$57,929,639	\$23,289,016
St Luke's - Roosevelt Hosp Ctr	\$19,429,237	\$69,806,568	\$83,042,075	\$25,112,436
St Barnabas Hospital	\$18,578,884	\$88,385,452	\$105,601,781	\$22,559,706
Bronx Lebanon Hospital-Fulton Div	\$17,694,816	\$106,080,268	\$150,259,977	\$44,658,196
Rochester General Hospital	\$15,691,295	\$121,771,563	\$158,319,174	\$8,059,197
Staten Island Univ. Hospital - N + S	\$14,670,927	\$136,442,489	\$166,549,981	\$8,230,807
North Shore University Hospital	\$13,679,279	\$150,121,768	\$183,202,291	\$16,652,310
Mount Sinai Hospital	\$13,271,439	\$163,393,207	\$196,749,559	\$13,547,268
Sound Shore Med Ctr Westchester	\$12,095,117	\$175,488,324	\$207,513,994	\$10,764,435
Maimonides Medical Center	\$11,986,112	\$187,474,436	\$222,463,405	\$14,949,411
Flushing Hosp and Med Ctr	\$11,665,871	\$199,140,307	\$230,041,640	\$7,578,235
New York-Presbyterian Hospital	\$10,999,793	\$210,140,101	\$250,393,018	\$20,351,378
Faxton - St Luke's Health Care	\$10,504,119	\$220,644,219	\$252,865,673	\$2,472,655
Long Island Jewish-Hillside Med Ctr	\$9,861,620	\$230,505,839	\$261,650,128	\$8,784,455
Brookdale Hospital Med Ctr	\$9,529,521	\$240,035,360	\$284,778,778	\$23,128,650
Wyckoff Heights Hospital	\$9,326,913	\$249,362,273	\$293,479,766	\$8,700,988
New York Hospital Med Ctr Queens	\$9,120,953	\$258,483,226	\$301,108,618	\$7,628,852

Lutheran Medical Center	\$8,858,006	\$267,341,232	\$335,585,174	\$34,476,556
Brookhaven Memorial Hospital	\$8,846,734	\$276,187,966	\$342,953,820	\$7,368,646
Orange Regional Medical Center	\$8,834,869	\$285,022,835	\$344,906,967	\$1,953,147
Strong Memorial Hospital	\$8,694,787	\$293,717,621	\$352,580,685	\$7,673,718
Vassar Brothers Hospital	\$8,672,571	\$302,390,193	\$357,708,022	\$5,127,337
St Vincent's Hospital and Med Ctr	\$8,523,493	\$310,913,686	\$360,959,057	\$3,251,035
St Josephs Hospital Yonkers	\$8,477,452	\$319,391,138	\$369,565,310	\$8,606,253
United Health Services, Inc	\$8,310,225	\$327,701,363	\$374,003,444	\$4,438,134
Winthrop University Hospital	\$7,987,913	\$335,689,276	\$378,945,035	\$4,941,591
New York Methodist H of Brooklyn	\$7,904,353	\$343,593,629	\$383,037,024	\$4,091,989
Glens Falls Hospital	\$7,491,232	\$351,084,861	\$387,044,564	\$4,007,540

4. Which hospitals are affected if hospitals are held harmless by region? An illustrative analysis.

We now offer an analysis to illustrate the effects on hospitals of moving money only within one region. That is, supposing that the CARE formula were applied to reallocated uncompensated care payments within one region, which hospitals would benefit and which would be harmed. Clearly, it would be most interesting to perform this analysis within region 2, New York City. That's because this region showed the largest dollar gap in allocations under the current Actual method and the CARE method.

This analysis is performed in three main steps.

a. In the first, we compare New York City hospitals on their (still excluding the city's 14 major public hospitals) Actual versus CARE allocations.

As shown in Exhibit 12 C, hospitals in the city actually received \$397.5 million, or 56.2 percent of the statewide total. Under the CARE allocation, they would have received \$302.1 million, or 42.7 percent of the statewide total, for a drop of \$95.4 million (24 percent).

b. We then take each New York City hospital's share of the regional total of \$302.1 million in allocations according to CARE. (It's worth noting that 40 of New York City's 54 hospitals are involved in this analysis; the remaining 14 are major public hospitals.)

c. We note each hospital's percentage of CARE and apply this figure to the Actual regional total allocation of \$397.5 million. We call this allocation CARE-Act. We then compare the allocation to each hospital according to CARE-Act with the Actual Allocation and note the intra-hospital differences. We also note movement of money by teaching status.

The results of this analysis are presented in Exhibit 12 – G.

Exhibit 12 – G

**Illustration of Hold Harmless Allocation to New York City (Excluding Major Public Hospitals):
Apply CARE Proportions of CARE Regional Total of \$302.1M to Actual 2010 Total Allocation of \$395.1M**

Opcert	Hospital Name	CARE (\$302.1M)	Actual 2010 Allocation of \$397.5M by 90+10 Model	Apply Share of Regional CARE \$302.1M to Actual (\$397.5M)	Gains/Losses		Gains/Losses as % of Actual	
					CARE \$302.1M minus \$ Actual	CARE \$397.5M minus \$ Actual	CARE \$302.1M minus \$ Actual	CARE \$397.5M minus \$ Actual
7000001	Bronx-Lebanon H. Ctr.	\$17,694,816	\$44,658,196	\$23,283,045	(26,963,380)	(21,375,151)	-60.4%	-47.9%
7000006	Montefiore H. + M.C.	\$20,525,733	\$23,289,016	\$27,008,000	(2,763,283)	3,718,984	-11.9%	16.0%
7000011	Calvary Hospital	\$0	\$686,321	\$0	(686,321)	(686,321)	-100.0%	-100.0%
7000014	St Barnabas Hospital	\$18,578,884	\$22,559,706	\$24,446,313	(3,980,822)	1,886,607	-17.6%	8.4%
7000025	NY Westchester Square M C	\$2,345,308	\$1,028,580	\$3,085,984	1,316,728	2,057,404	128.0%	200.0%
7001002	Brookdale Hosp M C	\$9,529,521	\$23,128,650	\$12,539,055	(13,599,129)	(10,589,595)	-58.8%	-45.8%
7001003	Brooklyn Hospital	\$6,374,712	\$4,612,165	\$8,387,921	1,762,547	3,775,756	38.2%	81.9%
7001008	New York Community / Brooklyn	\$1,094,862	\$630,656	\$1,440,632	464,206	809,976	73.6%	128.4%
7001017	Long Island College Hospital	\$6,048,771	\$6,153,303	\$7,959,044	(104,532)	1,805,741	-1.7%	29.3%
7001019	Lutheran Medical Center	\$8,858,006	\$34,476,556	\$11,655,468	(25,618,550)	(22,821,088)	-74.3%	-66.2%
7001020	Maimonides Medical Center	\$11,986,112	\$14,949,411	\$15,771,467	(2,963,299)	822,056	-19.8%	5.5%
7001021	NY Methodist H of Brooklyn	\$7,904,353	\$4,091,989	\$10,400,640	3,812,364	6,308,651	93.2%	154.2%
7001024	Episcopal Health Services, Inc	\$2,266,668	\$1,765,807	\$2,982,508	500,861	1,216,701	28.4%	68.9%
7001033	Kingsbrook Jewish M C	\$3,857,872	\$1,504,177	\$5,076,233	2,353,695	3,572,056	156.5%	237.5%
7001035	Wyckoff Heights Hospital	\$9,326,913	\$8,700,988	\$12,272,461	625,925	3,571,473	7.2%	41.0%
7001041	Beth Israel M C - Kings Hwy Div	\$1,226,387	\$1,291,175	\$1,613,695	(64,788)	322,520	-5.0%	25.0%
7001046	Interfaith Medical Center	\$4,102,999	\$12,917,697	\$5,398,774	(8,814,698)	(7,518,923)	-68.2%	-58.2%
7002000	New York D'town	\$5,532,677	\$6,531,943	\$7,279,961	(999,266)	748,018	-15.3%	11.5%
7002002	Beth Israel Medical Center	\$4,765,312	\$13,372,697	\$6,270,253	(8,607,385)	(7,102,444)	-64.4%	-53.1%
7002012	Hospital for Special Surgery	\$0	\$966,032	\$0	(966,032)	(966,032)	-100.0%	-100.0%
7002017	Lenox Hill Hospital	\$4,348,605	\$7,653,348	\$5,721,945	(3,304,743)	(1,931,403)	-43.2%	-25.2%

Exhibit 12 – G (Continued)

**Illustration of Hold Harmless Allocation to New York City (Excluding Major Public Hospitals):
Apply CARE Proportions of CARE Regional Total of \$302.1M to Actual 2010 Total Allocation of \$395.1M**

Opcert	Hospital Name	CARE (\$302.1M)	Actual 2010 Allocation of \$397.5M by 90+10 Model	Apply Share of Regional CARE \$302.1M to Actual (\$397.5M)	Gains/Losses		Gains/Losses as % of Actual	
					CARE \$302.1M minus \$ Actual	CARE \$397.5M minus \$ Actual	CARE \$302.1M minus \$ Actual	CARE \$397.5M minus \$ Actual
7002020	Memorial H. for Cancer	\$2,073,721	\$7,708,682	\$2,728,627	(5,634,961)	(4,980,055)	-73.1%	-64.6%
7002024	Mount Sinai Hospital	\$13,271,439	\$13,547,268	\$17,462,714	(275,829)	3,915,446	-2.0%	28.9%
7002026	New York Eye+Ear Infirmary	\$3,478,869	\$1,913,494	\$4,577,537	1,565,375	2,664,043	81.8%	139.2%
7002031	Rockefeller University Hospital	\$0	\$42,834	\$0	(42,834)	(42,834)	-100.0%	-100.0%
7002032	St Luke's / Roosevelt H. Center	\$19,429,237	\$25,112,436	\$25,565,217	(5,683,199)	452,781	-22.6%	1.8%
7002037	St Vincent's Hospital	\$8,523,493	\$3,251,035	\$11,215,312	5,272,458	7,964,277	162.2%	245.0%
7002052	North General Hospital	\$2,262,560	\$1,602,560	\$2,977,103	660,000	1,374,543	41.2%	85.8%
7002053	NY University Med Ctr	\$1,218,101	\$5,195,446	\$1,602,792	(3,977,345)	(3,592,654)	-76.6%	-69.2%
7002054	New York Presbyterian H.	\$10,999,793	\$20,351,378	\$14,473,657	(9,351,585)	(5,877,721)	-46.0%	-28.9%
7003001	Flushing H. and Medical Center	\$11,665,871	\$7,578,235	\$15,350,089	4,087,636	7,771,854	53.9%	102.6%
7003003	Jamaica Hospital	\$29,851,598	\$34,640,623	\$39,279,082	(4,789,025)	4,638,459	-13.8%	13.4%
7003004	Long Island Jewish-Hillside	\$9,861,620	\$8,784,455	\$12,976,035	1,077,165	4,191,580	12.3%	47.7%
7003006	Peninsula Hospital Center	\$2,968,420	\$1,547,764	\$3,905,881	1,420,656	2,358,117	91.8%	152.4%
7003010	New York Medical Ctr of Queens	\$9,120,953	\$7,628,852	\$12,001,456	1,492,101	4,372,604	19.6%	57.3%
7003013	Forest Hills - North Shore	\$3,173,233	\$1,848,759	\$4,175,377	1,324,474	2,326,618	71.6%	125.8%
7003015	Mount Sinai H. of Queens	\$5,334,013	\$4,909,036	\$7,018,557	424,977	2,109,521	8.7%	43.0%
7004003	Staten Island University H.	\$14,670,927	\$8,230,807	\$19,304,177	6,440,120	11,073,370	78.2%	134.5%
7004010	Richmond University Medical	\$7,137,456	\$7,484,123	\$9,391,548	(346,667)	1,907,425	-4.6%	25.5%
	Totals	\$301,409,816	\$396,346,200	\$396,598,562	-94,936,384	252,362	-24.0%	0.1%

Note: Totals are slightly off because one hospital was originally mis-classified by region, requiring small corrections.

CARE's effects. As shown in Exhibit 12 – G, the statewide allocation of uncompensated care dollars by the care method has pronounced consequences for New York City hospitals (region 2). The overall loss would have been 24.0 percent or about \$95 million annually—from \$396 million to about \$301 million.

Twenty of 39 hospitals see reduced allocations under CARE—that is, less money than they receive under Actual allocations.

A few hospitals, mainly those with small allocations, lose all of their uncompensated care funds. That's almost certainly because they had not been providing any of the four services that were used to create the CARE measure.

A number of major teaching hospitals, such as New York Presbyterian and NYU Medical Center suffer substantial losses as they had previously been paid in ways that recognized their higher prices; CARE does not do so because it prices all services at the statewide weighted mean Medicaid price across all hospitals and patients.

A number of hospitals with high levels of uncompensated care, such as Jamaica Hospital, suffer moderate reductions. Others, such as Lutheran, Bronx-Lebanon, and Interfaith—suffer very heavy losses, measured both in dollars and in percentage of Actual allocations.

CARE, hold harmless. As would be expected, CARE's effects are substantially modulated by application of the regional hold-harmless principle. If New York City (region 2) hospitals continue to receive about \$396 million in uncompensated care funds, and if these funds are allocated in accord with hospitals share of the regional total—as measured by CARE, only 12 of 39 hospitals receive less money than under Actual allocations.

Major teaching hospitals generally continue to lose money, but their losses are attenuated.

Jamaica Hospital now receives more money than was Actually allocated. Lutheran, Bronx-Lebanon, and Interfaith see only small reductions in their losses, compared with Actual allocations.

Summary of changes by teaching status

As shown in Exhibit 12 – H, non-teaching hospitals lose \$4.6 million (40.8 percent) when CARE allocates without a hold harmless rule and \$2.5 million (22.1 percent) under a regional hold harmless rule.

Teaching hospitals lose \$38.4 million (20.9 percent) when CARE allocates instead of the Actual allocation and without a hold harmless rule, but they gain \$7.6 million (4.1 percent) under a regional hold harmless rule.

Major teaching hospitals suffer the greatest dollar loss when CARE is used to allocated uncompensated care funds instead of the Actual allocation. This is true whether CARE entails movement of money across regions (\$51.9 million loss and 25.8 percent) or whether the hold harmless rule is in effect (\$4.8 million loss and 2.4 percent).

Exhibit 12 – H
Comparison of Actual, CARE, and CARE Hold-harmless Allocations among
New York City Hospitals by Teaching Status, 2008
Major Public Hospitals Are Excluded

Teaching Status (number of hospitals)	Actual	CARE scaled to \$301M	CARE scaled to \$396M (regional hold harmless)	CARE @\$301M - Actual	CARE @\$396M - Actual
Non-teaching (6)	\$11,388,248	\$6,740,279	\$8,868,937	\$(4,647,969)	\$(2,519,310)
Teaching (18)	\$183,990,005	\$145,570,005	\$191,542,716	\$(38,419,999)	\$7,552,711
Major teaching (15)	\$200,967,947	\$149,099,532	\$196,186,907	\$(51,868,415)	\$(4,781,039)
All hospitals (39)	\$396,346,200	\$301,409,816	\$396,598,561	\$(94,936,384)	\$252,362
				Percentage change from actual	
Non-teaching (6)				-40.8%	-22.1%
Teaching (18)				-20.9%	4.1%
Major teaching (15)				-25.8%	-2.4%
All hospitals (39)				-24.0%	-----

The hold harmless approach can be applied to alternative methods of allocation other than CARE. Those particularly include BASE and the various sliding scale measures.

F. IMPROVING THE FAIRNESS OF UNCOMPENSATED CARE PAYMENTS TO 179 HOSPITALS IN NEW YORK STATE— Excluding Major Public Hospitals—MONEY FOLLOWS PATIENTS PLUS STEEPER SLIDING SCALES TO RECOGNIZE REAL BURDENS OF GREATER EFFORT

1. Introduction. Section F now continues Section E's focus on the 179 New York State hospitals that are not major public hospitals. We begin by comparing the effects of different allocation methods on the 179 hospitals other than major publics. We do so first by grouping hospitals by region and by teaching status, and second by reporting on presenting data on individual hospitals.

To allow straightforward apples – apples comparisons, each method of allocation is applied to (or scaled to) the full \$707.7 million available to the 179 non-major-public hospitals out of the \$847 million distributed in 2010 under the methods examined in this report. That is, each method is shown as if it had been used to distribute the entire \$707.7 million among the 179 non-major-public hospitals in New York State.

This allows us to see the effects of the different methods using one uniform scale. For example, we show the effects of the 10 percent method, as if it had it been used to allocate the entire \$707.7 million. This makes it easy to compare its effects with the effects of allocating that entire sum using the 90 percent method, CARE, BASE, or other methods.

Occasionally, the totals will depart from the \$707.7 million total by small sums, typically less than one-half of one percent. This seems to be caused by small shifts in the internal composition of payments by type of service (inpatient acute discharges, ER visits, general clinic visits, and ambulatory surgery procedures).

2. Five different allocation methods will be presented in this standard sequence:

- a. Actual Allocation, 90%+10%
 - b. Actual 90% allocation
 - c. Actual 10% allocation
 - d. CARE alone and with sliding scales
 - e. BASE alone and with sliding scales
- a. Uncompensated care dollars paid to the 179 hospitals in 2010. This is the actual distribution of dollars following the 90 percent and 10 percent methods combined. Each method is plagued by several problems. These include payment for bad debt and difficulty in documenting care delivery.
- b. Allocation as if the 90 percent method had governed distribution of the full \$707.7 million. This is the method strongly criticized by the 2008 NYS DOH Report on the Hospital Indigent Care Pool,²⁸ CPHS, and others. These were summarized earlier in Section A-2.

c. Allocation using the 10 percent method only. Essentially, this entails valuing uncompensated care at actual units of care reported by the hospital, multiplied by the Medicaid rate paid to that hospital. This 10 percent method prescribes an allocation very similar to that of the main reform method proposed by the 2008 NYS DOH Report. We question whether Medicaid rates are appropriate ways to value uncompensated care. Volumes of care should include services provided to uninsured lower-income patients only.

d. Allocation as if CARE had governed distribution of the uncompensated care pool's \$707.7 million. The CARE method reflects the simplest and purest money-follows-patient principle because it multiplies each hospital's actual provision of each of the four main types of uncompensated care (discharges, ER visits, regular clinic visits, and ambulatory surgery procedures) by the weighted statewide mean Medicaid rate in effect in 2010 for each type of care.

CARE is a very good measure of the actual volumes of uncompensated care provided by a particular hospital. But it has five possible distinct shortcomings as a method of payment.

1. Because it ignores hospitals' reported costs, it redistributes substantial sums away from hospitals with high reported costs.
2. It ignores inter-hospital differences Medicaid prices.
3. It ignores any differences in hospitals costs of providing care, both costs stemming from differences in input prices—for people, electricity, and everything else hospitals purchase.
4. CARE ignores differences in hospital costs stemming from the severity of illness of patients treated.
5. It does not consider the greater burden of provision of uncompensated care services on hospitals that provide greater shares of uncompensated care—or of care to Medicaid patients.

For accounting and other reasons discussed in Section A-2, we are not very concerned about failure to rely on hospitals' own reported costs. Reported costs are a shaky foundation on which to build a \$847 million uncompensated care structure.

Incorporating differences in Medicaid prices is appropriate to the degree that they reflect differences in input costs and in patient case mix that are relevant and appropriate to paying hospitals for uncompensated care. The BASE formula attempts to do just that.

Acknowledging and paying hospitals more money to cover greater cost burdens associated with devoting greater shares of their services to uncompensated care is entirely appropriate. That's why New York State applied the NPA formula to the bulk of the 90 percent allocations. But the NPA formula has little actual effect, as we will see shortly.

e. Allocation by the BASE formula. Like the 10 percent and CARE formulas, BASE begins with actual volumes of the four types of uncompensated care provided by each hospital in 2008.

We developed **BASE** to attempt to build in reasonable costs of hospital input prices or differences in case mix/severity of illness. Like the 10 percent and CARE formulas, BASE begins with actual volumes of the four types of uncompensated care provided by each hospital in 2008.

Our calculation of BASE then uses three of the core elements that New York State employs to set hospital-specific Medicaid rates for acute inpatient care.²⁹ It begins with a statewide Base rate, the same for all hospitals. This is updated annually. The Base rate is multiplied by an institution-specific adjustment factor (ISAF). Each hospital's ISAF reflects the labor and other input costs prevailing in the area where that hospital is located. The product of Base * ISAF is then multiplied by the hospital's Medicaid case mix index (CMI). This is an adjustment for severity of patient illness, which is expected to be correlated closely with cost of care. The CMI employed to calculate BASE is a blend of each hospital's Medicaid fee-for-service patients and its Medicaid managed care patients.

Our BASE calculation does not reflect graduate medical education costs (GME). Both direct medical education (DME) and indirect medical education (IME) are excluded. Medicare pays these costs nationally, and so does Medicaid in New York State. Medicaid apparently does not do so in most other states.

We believe that money used to pay hospitals for care of uninsured and other uncompensated patients should not also cover the costs of GME. One reason is that there is no assurance that payments for GME actually go to GME. (Of course, the same may well be true today for uncompensated care payments themselves, as discussed earlier.) Second, as shown in Exhibit 13, GME costs are a very substantial add-on to the average payment per discharge at New York State teaching hospitals.

Exhibit 13 shows GME costs in dollars per acute care discharge for 27 New York State hospitals whose dollars per discharge exceeded \$2,400. It also expresses GME dollars per discharge as a share of BASE. For these 27 hospitals, GME adds between 27.3 percent and 84.7 percent to BASE.

For similar reasons, our BASE calculation does not reflect payments for hospital capital or certain "non-comparables," such as ambulances, schools of nursing, and the like.

Exhibit 13
Medicaid Graduate Medical Education (GME) Payments
Expressed as Dollars per Discharge and as a Percentage of BASE,
27 New York State Teaching Hospitals with
Medicaid GME/Discharge Exceeding \$2,400,
2010

Op. Cert.	Name	BASE	GME \$/Discharge	GME \$/Discharge as % of BASE

7000006	Montefiore Medical Center	\$7,354	\$4,517	61.4%
7002012	Hospital For Special Surgery	\$14,166	\$4,498	31.8%
7001016	Kings County Hospital Center	\$5,951	\$4,407	74.1%
7002024	Mount Sinai Hospital	\$9,531	\$4,395	46.1%
7002009	Harlem Hospital Center	\$5,136	\$4,350	84.7%
7002001	Bellevue Hospital Center	\$6,768	\$4,218	62.3%
7002053	NYU Hospitals Center	\$10,499	\$3,910	37.2%
5957001	Westchester Medical Center	\$10,891	\$3,878	35.6%
7001037	State Univ Hosp / Downstate	\$7,205	\$3,745	52.0%
7000002	Jacobi Medical Center	\$6,311	\$3,716	58.9%
7002054	NY Presbyterian Hospital	\$8,551	\$3,666	42.9%
7000001	Bronx-Lebanon Hospital Ctr	\$5,620	\$3,566	63.5%
3301007	Univ Hosp SUNY Hlth Sci Ctr	\$8,107	\$3,373	41.6%
7003004	Long Island Jewish	\$7,871	\$3,329	42.3%
5151001	Univ Hosp At Stony Brook	\$7,494	\$3,219	43.0%
2701005	Strong Memorial Hospital	\$8,528	\$3,192	37.4%
7002021	Metropolitan Hospital Center	\$4,419	\$3,155	71.4%
7002032	St Luke's / Roosevelt Hosp	\$7,408	\$3,118	42.1%
7001046	Interfaith Medical Center	\$6,512	\$2,901	44.6%
7002002	Beth Israel Medical Center	\$6,545	\$2,744	41.9%
2951001	North Shore University Hosp	\$9,439	\$2,740	29.0%
7001002	Brookdale Hospital Med Ctr	\$6,532	\$2,685	41.1%
7001045	Woodhull Medical	\$4,753	\$2,665	56.1%
1401005	Erie County Medical Center	\$9,146	\$2,540	27.8%
7002017	Lenox Hill Hospital	\$8,997	\$2,460	27.3%
7000014	St Barnabas Hospital	\$5,284	\$2,449	46.4%
7000008	Lincoln Medical	\$5,182	\$2,441	47.1%

3. The sliding scale

We have applied various sliding scales to the CARE and BASE allocations.

First, we applied New York State's method currently used to attempt to build a measure of progressivity into the 90 percent Actual allocation formula. To do so, we applied the state's own formula to CARE and then to BASE. These are called CARE-NPA and BASE-NPA, respectively.

To do this work, we first scaled up each hospital's CARE and BASE allocations so that their statewide totals equaled the statewide sum of hospitals' own reported costs of uncompensated care as a percentage of cost. In other words, we scaled CARE up to reported costs, statewide, and then did the same for BASE.

We then applied the NYS DOH's own formulas for calculating the sliding scale. This was done separately for targeted need percentages below and above 4.0 percent of

costs; this corresponds to state statute, which separates high-need hospitals, those with targeted needs exceeding 4.0 percent of costs.

As discussed in Section B-3, and as will be seen shortly, applying the statutory formula had very little effect on actual allocations. As noted earlier, this happens for two reasons. The first is that the progressive scale is applied only to marginal percentages of hospital uncompensated care effort. And the second is that the statutory coverage ratios for the sliding scale make for a very shallow slope. They range only from 65 percent of costs between 0.5 percent and 2.0 percent to 100 percent of uncompensated care costs exceeding 8 percent of total costs.³⁰

Initially, we expected that making the sliding scale steeper would have substantial effects in allocating more money to hospitals devoting greater shares of their total costs to uncompensated care, and thereby recognizing and helping to cover more of those greater costs.

We built two steeper sliding scales. In each, we started with the state's own statutory allocations and changed the percentages of each slice of uncompensated care costs (as shares of total costs).

We consider this question in two ways. The first was to consider the effects of three alternative methods of allocating hospital free care using the current statutory formula and two steeper versions of it. The second way was to abandon the current approach to the sliding scale and instead distribute funds in simple proportion to CARE or BASE, scaled up to hospitals' own reported total statewide uncompensated care costs, as a share of total costs of hospital care.

a. The three sliding scale methods using or building on the statutory formula are

1. Application to the current targeted need percentages and Statutory Coverage Ratios to each hospital's CARE (actual volumes of the four types of care, priced at statewide weighted mean Medicaid rates) as a share of actual inpatient plus outpatient cost, as used in the current uncompensated care allocations for the 90% Model. In other words, we substituted our calculated CARE for each hospital in place of each hospital's reported costs of uncompensated care, as used for the 90% Model.
2. Retaining the current targeted need percentages but substituting the STEEPER-A coverage ratios.
3. Retaining the current targeted need percentages but substituting the STEEPER-B coverage ratios.

Results of the applying the three methods to CARE are presented in Exhibit 5-Modified.

It is important to note that, in each case, we relied on the New York State Department of Health's Model of calculating the sliding scale, a part of the 90% Model. In the NPA method, we simply substituted CARE (scaled up to total statewide uncompensated care costs) for reported costs and then applied the state's formula.

In Steeper-A and Steeper-B, we edited the state’s formula, substituting the steeper coverage ratios shown in Exhibit 5, Modified.

We relied on the state’s formula for two reasons: first, to ensure consistency and second because the calculation in Excel is far from easy.

All three methods retain the state’s nine-part division of need as a percentage of cost. After dividing hospital need for uncompensated care revenue into nine slices of need measured as a percentage of cost, a rising coverage ratio can be applied to the slices of need that are greater percentages of cost. In a sense, this approach rewards hospitals with greater uncompensated care revenue when they devote greater shares of their total costs to uncompensated care.

This nine-part division was first shown in Exhibit 5. The nine categories of targeted need as a percentage of cost and are repeated here in the first column of Exhibit 5 – Modified, below. Also repeated is the column of Statutory Coverage Ratios associated with each of the nine slices of need as a percentage of cost.

In Exhibit 5, Modified, we present two steeper coverage ratios, each starting with a lower coverage ratio than the Statutory Coverage Ratio at lower need as a percentage of costs. So, for example, the Steeper-A coverage ratio assigns a 65 percent coverage ratio to targeted need, as a share of cost between 0.5% and 2.0%, and the Steeper-B coverage ratio assigns a 25% coverage ratio to that slice. The current statutory coverage ratio is 65%.

Exhibit 5, Modified ³¹

Calculation of Nominal Payment Amount and Distribution

Targeted Need Percentage of Costs	Coverage Ratio		
	Statutory Coverage Ratio	STEEPER-A	STEEPER-B
0% to <0.5% *	60%	0%	0%
0.5% to <2%	65%	40%	20%
2% to <3%	70%	50%	35%
3% to <4%	75%	60%	50%
4% to <5%	80%	70%	65%
5% to <6%	85%	80%	80%
6% to <7%	90%	90%	95%
7% to <8%	95%	95%	105%
8% and above	100%	100%	110%

* Although the NYS DOH indicates at statutory coverage ratio of 60 percent for uncompensated care dollars ranging between 0% and 0.5% of costs, the state does not pay hospitals for uncompensated care costs within that range.

b. Substituting average provision for sliding percentages of slices

The new sliding scale method abandons the state's current statutory formula—and its steeper cousins—with their shallow slopes. This discards the current pattern of recognizing rising marginal slices of uncompensated care shares with rising percentage coverage ratios.

We call this new method STEEP. The new method is simply to apply each hospital's uncompensated care costs, taken as a percentage of its total costs, to its entire uncompensated care provision. This entails abandoning the current application of rising coverage ratios to different slices of targeted need as a percentage of costs. It entails allocating uncompensated care in direct proportion to each hospital's uncompensated care percentage of total cost. The resulting allocations are, of course, then scaled to \$847 million. (And, for analyses such as the present, that exclude the major public hospitals, the resulting allocations are re-scaled to \$707.7 million.)

4. Comparison of five core methods of allocation among the eight regions

Exhibit 14 – A summarizes the allocations among the eight regions in accord with the five main allocation methods.

Again, please note that

- ✓ All allocations are standardized to equal the actual 2010 allocation to the 179 hospitals (excluding major public hospitals) of \$707.7 million. This allows straightforward comparisons of the effects of the different methods—if they were to govern the allocation of the entire \$707.7 million.
- ✓ It is possible to design allocation methods that combine three main elements in different ways
 - The core allocation method itself—90 percent, 10 percent, CARE, or BASE,
 - With or without one of the sliding scales of various slopes—NPA, Steeper-A, Steeper-B, and STEEP, and
 - With or without the constraint of a regional hold-harmless limit.

The first striking result for most regions is the great similarity in allocation according to the 90 percent method and the 10 percent method. The 10 percent method was hailed by some as a substantial reform, but it does not result in the movement of very large sums of money among the regions.

(Although there is not much difference between the 90 percent and 10 percent methods within most regions, many individual hospitals are treated very differently by the two methods. This can be seen in Exhibit 16, which includes a column of data labeled “Ratio of 90% to 10%.” Hospitals with a ratio below 0.9 fare better under the 10 percent formula, and the lower the ratio the better they fare under the 10 percent formula. Hospitals with a ratio above 0.9 fare better under the 90 percent formula.)

The Northern Metro region stands out in its loss of just over \$8 million, about one-twelfth, if the 10 percent method were substituted for the 90 percent method. The Northeast region, though, would gain over 10 percent and the Western region would gain almost 20 percent.

A great difference arises between allocations by the CARE method and Actual allocations. Compared to the Actual 90%+10% allocation, CARE drops uncompensated care payments to New York City hospitals by about \$90 million, or 24 percent. The remaining seven regions enjoy increases ranging from just under 10 percent to over 50 percent. As noted earlier, CARE rests on volumes of care valued at statewide mean prices; it ignores differences in input costs and severity of illness of patients treated. Allocations by the BASE method fall half-way between those of the Actual 90+10 method and those of the CARE method. That is not surprising. BASE incorporates Medicaid’s ISAF measure of wage and other input costs for individual hospitals, and also each hospital’s Medicaid case mix index, a measure of severity of illness (and expected cost) of patients treated.

Exhibit 14 – A
Summary Results of Five Methods of Allocation among
Eight New York State Regions, 2010
\$ Millions

Region	Method of Allocation				
	Actual 90+10	Actual 90	Actual 10	CARE	BASE
1 Long Island	\$74.6	\$74.8	\$72.8	\$79.0	\$89.1
2 New York City	\$397.5	\$397.7	\$397.1	\$302.1	\$346.1
3 Northern Metro.	\$95.7	\$96.5	\$88.4	\$101.5	\$91.7
4 Northeast	\$31.7	\$31.3	\$35.5	\$47.7	\$38.4
5 Utica/Watertown	\$27.8	\$27.7	\$28.6	\$47.9	\$34.9
6 Central	\$28.1	\$28.2	\$27.6	\$44.2	\$33.9
7 Rochester	\$28.3	\$28.1	\$30.0	\$44.7	\$40.4
8 Western	\$23.6	\$23.2	\$27.7	\$40.7	\$33.1
Statewide	\$707.3	\$707.7	\$707.7	\$707.7	\$707.7

Exhibit 14 – B displays the percentage allocations of the \$707.7 million across the eight regions according to the same five measures. It is a convenient way to summarize effects of the five methods.

Exhibit 14 – B

Five Methods' Percentage Allocations among Eight New York State Regions, 2010

Region	Method of Allocation				
	Actual 90+10	Actual 90	Actual 10	CARE	BASE
1 Long Island	10.5%	10.6%	10.3%	11.2%	12.6%
2 New York City	56.2%	56.2%	56.1%	42.7%	48.9%
3 Northern Metro.	13.5%	13.6%	12.5%	14.3%	13.0%
4 Northeast	4.5%	4.4%	5.0%	6.7%	5.4%
5 Utica/Watertown	3.9%	3.9%	4.0%	6.8%	4.9%
6 Central	4.0%	4.0%	3.9%	6.2%	4.8%
7 Rochester	4.0%	4.0%	4.2%	6.3%	5.7%
8 Western	3.3%	3.3%	3.9%	5.8%	4.7%
Statewide	100.0%	100.0%	100.0%	100.0%	100.0%

5. Summary of five methods' percentage allocation by teaching status

Exhibit 14 – C displays the allocation of uncompensated care funds to non-teaching hospitals, teaching hospitals, and major teaching hospitals by the five methods, across the entire state. Three findings are noteworthy.

First, the 90 percent and 10 percent methods again yield strikingly and surprisingly similar results.

Second, as would be expected, CARE boosts payments to non-teaching hospitals substantially over Actual levels. Non-teaching hospitals may well have lower input costs and also less severely ill and less costly-to-treat patients. Somewhat surprisingly, teaching hospitals' share rises very slightly above the Actual share. But, as would be expected, major teaching hospitals' share drops sharply.

Third, allocations by teaching status according to BASE very closely resemble Actual allocations. It would have been hard to predict this. Even major teaching hospitals would receive very close to their Actual allocations. It would have been very reasonable to expect that exclusion of GME costs from the price of acute inpatient care—almost one-half of total uncompensated care dollars would have resulted in a pronounced drop in major teaching hospitals' share.

Exhibit 14 – C

Five Methods' Percentage Allocations by Teaching Status, 2010

	Method of Allocation				
	Actual 90+10	90 percent	10 percent	CARE	BASE
Non-teaching	20.6%	20.8%	19.3%	25.4%	20.7%
Teaching	43.5%	43.5%	43.0%	44.6%	42.0%
Major (COTH) teaching	35.9%	35.7%	37.8%	30.0%	37.3%
All	100.0%	100.0%	100.0%	100.0%	100.0%

6. Allocations by the various sliding scales

We apply various sliding scales to the BASE method and compare the results with those of other methods of allocating uncompensated care funds across regions, across teaching status, and across individual hospitals.

Exhibit 15 – A recapitulates the five methods of allocating funds just discussed. It then presents results of the application of four sliding scales to the BASE method. Application of New York State’s statutory NPA method to BASE allocations resulted in very little movement of money across regions. Movement of money across hospitals is equally small, as will be shown.

Applications of the successively sharper Steeper-A and Steeper-B methods to BASE allocations also typically have small effects. The one exception is the Northern Metro region which, for some reason we have not yet been able to analyze, sees a visible rise in allocations with each successive rise in the slope of the sliding scale.

Application of the STEEP formula to BASE has a pronounced effect on allocations across the regions, even compared with Base + Steeper-A. Northern Metro gains 27 percent, Utica/Watertown gains 11 percent, and New York City gains 4 percent. But the remaining five regions suffer losses of between 15 and 25 percent.

Exhibit 15 – A

Comparison of Nine Methods of Allocating Uncompensated Care Funds: Effects across New York State Regions, 2010 (\$ millions)

Region	Actual 90+10	Actual 90	Actual 10	CARE	BASE	BASE NPA	BASE Steeper-A	BASE Steeper-B	BASE STEEP
1 Long Island	\$74.6	\$74.8	\$72.8	\$79.0	\$89.1	\$87.2	\$87.6	\$87.4	\$74.4
2 New York City	\$397.5	\$397.7	\$397.1	\$302.1	\$346.1	\$347.3	\$342.9	\$339.6	\$352.9
3 Northern Metro.	\$95.7	\$96.5	\$88.4	\$101.5	\$91.7	\$97.5	\$100.5	\$103.8	\$131.7
4 Northeast	\$31.7	\$31.3	\$35.5	\$47.7	\$38.4	\$36.9	\$36.5	\$35.9	\$28.8
5 Utica/Watertown	\$27.8	\$27.7	\$28.6	\$47.9	\$34.9	\$35.7	\$36.6	\$37.5	\$41.5
6 Central	\$28.1	\$28.2	\$27.6	\$44.2	\$33.9	\$32.4	\$32.4	\$32.3	\$24.2
7 Rochester	\$28.3	\$28.1	\$30.0	\$44.7	\$40.4	\$38.9	\$38.9	\$38.8	\$29.8
8 Western	\$23.6	\$23.2	\$27.7	\$40.7	\$33.1	\$31.8	\$32.2	\$32.3	\$24.3
Statewide	\$707.3	\$707.7	\$707.7	\$707.7	\$707.7	\$707.7	\$707.7	\$707.7	\$707.7

In another sense, the BASE STEEP method is somewhat conservative. That is, it moves most regional totals closer to the Actual method now in force. Under BASE STEEP, six regions are within 15 percent of their Actual allocations. Utica/ Watertown and Northern Metro are big winners, at 49 percent and 38 percent, respectively. (Please refer to Exhibit 15 – B.

Exhibit 15 – C complements Exhibit 15 – B by displaying the percentage of statewide distribution of uncompensated care among the eight regions according to the nine

methods of allocation first presented in Exhibit 15 – A. New York City drops from 56 percent of the statewide total by Actual allocations to 50 percent by BASE STEEP.

As would be expected, application of BASE STEEP has profound effects on many individual hospitals, particularly those whose uncompensated care, measured by BASE, is much greater or much smaller than the statewide average. The hospital-specific data will be presented shortly.

Exhibit 15 – B

Comparison of Changes in Allocating Uncompensated Care Funds across Regions: Comparisons of Actual 90+10, CARE, BASE, and BASE-STEEP Methods

Region	Actual 90+10	CARE	BASE	BASE STEEP	Difference as Percentage of Actual 90+10		
					CARE	BASE	BASE STEEP
1 Long Island	\$74.6	\$79.0	\$89.1	\$74.4	5.9%	19.5%	-0.2%
2 New York City	\$397.5	\$302.1	\$346.1	\$352.9	-24.0%	-12.9%	-11.2%
3 Northern Metro.	\$95.7	\$101.5	\$91.7	\$131.7	6.0%	-4.1%	37.7%
4 Northeast	\$31.7	\$47.7	\$38.4	\$28.8	50.4%	20.9%	-9.4%
5 Utica/Watertown	\$27.8	\$47.9	\$34.9	\$41.5	72.3%	25.7%	49.3%
6 Central	\$28.1	\$44.2	\$33.9	\$24.2	57.1%	20.6%	-13.9%
7 Rochester	\$28.3	\$44.7	\$40.4	\$29.8	57.7%	42.7%	5.3%
8 Western	\$23.6	\$40.7	\$33.1	\$24.3	72.3%	40.0%	2.9%
Statewide	\$707.3	\$707.7	\$707.7	\$707.7	--	--	--

Exhibit 15 – C

Nine Methods' Percentage Allocations among Eight New York State Regions, 2010

Region	Percentage of allocations								
	Actual 90+10	Actual 90	Actual 10	CARE	BASE	BASE NPA	BASE Steepest-A	BASE Steepest-B	BASE STEEP
1 Long Island	10.5%	10.6%	10.3%	11.2%	12.6%	12.3%	12.4%	12.4%	10.5%
2 New York City	56.2%	56.2%	56.1%	42.7%	48.9%	49.1%	48.5%	48.0%	49.9%
3 Northern Metro.	13.5%	13.6%	12.5%	14.3%	13.0%	13.8%	14.2%	14.7%	18.6%
4 Northeast	4.5%	4.4%	5.0%	6.7%	5.4%	5.2%	5.2%	5.1%	4.1%
5 Utica/Watertown	3.9%	3.9%	4.0%	6.8%	4.9%	5.0%	5.2%	5.3%	5.9%
6 Central	4.0%	4.0%	3.9%	6.2%	4.8%	4.6%	4.6%	4.6%	3.4%
7 Rochester	4.0%	4.0%	4.2%	6.3%	5.7%	5.5%	5.5%	5.5%	4.2%
8 Western	3.3%	3.3%	3.9%	5.8%	4.7%	4.5%	4.6%	4.6%	3.4%
Statewide	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Allocations of uncompensated care dollars by teaching status across the nine methods differ substantially. As shown in Exhibit 15 – D, non-teaching hospitals garner very close to 20 percent of statewide uncompensated care funds by eight methods. Only CARE treats them more generously. That’s not surprising, given CARE’s lack of any input price or patient severity adjustment.

Teaching hospitals receive very close to 43 percent of funds by all method excepting BASE STEEP, which provides them with 54 percent of statewide dollars.

Major COTH teaching hospitals receive close to 36 percent of funds by all methods by two. CARE pays them 30 percent and BASE STEEP pays them only 27 percent of statewide dollars. Both teaching hospitals and major COTH teaching hospitals are concentrated in New York City.

Exhibit 15 – D

Nine Methods’ Percentage Statewide Allocations by Teaching Status, 2010

Teaching status	Actual 90+10	Actual 90	Actual 10	CARE	BASE	BASE NPA	BASE Steepe r-A	BASE Steepe r-B	BASE STEEP
Non-teaching	20.6%	20.8%	19.3%	25.4%	20.7%	20.6%	20.9%	21.1%	20.0%
Teaching	43.5%	43.5%	43.0%	44.6%	42.0%	43.7%	44.4%	45.2%	53.5%
Major (COTH) tchnng.	35.9%	35.7%	37.8%	30.0%	37.3%	35.7%	34.7%	33.7%	26.5%
All	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Exhibits 15 – E and 15 – F now present detailed allocations and percentage allocations according to BASE STEEP by both region and teachings status.

This detailed look will tie in with the presentation of allocations by four main methods to individual hospitals in Exhibit 16.

Exhibit 15 – E

BASE STEEP Dollar Allocations by Region and Teaching Status, 2010

Region	Teaching Status			All
	Non-teaching	Teaching	Major (COTH) teaching	
New York City	\$4.0	\$221.5	\$127.5	\$352.9
Northern Metro.	\$62.2	\$47.0	\$22.5	\$131.7
Northeast	\$16.5	\$8.1	\$4.2	\$28.8
Utica/Watertown	\$23.4	\$13.6	\$4.4	\$41.5
Central	\$9.4	\$10.3	\$4.6	\$24.2
Rochester	\$3.9	\$20.0	\$5.9	\$29.8
Western	\$10.4	\$13.9	\$0.0	\$24.3
Statewide	\$141.6	\$378.5	\$187.6	\$707.7

Exhibit 15 – F

Percentage Allocations by BASE STEEP by Region and Teaching Status, 2010

Region	Teaching Status			All
	Non-teaching	Teaching	Major (COTH) teaching	
Long Island	1.7%	6.2%	2.6%	10.5%
New York City	0.6%	31.3%	18.0%	49.9%
Northern Metro.	8.8%	6.6%	3.2%	18.6%
Northeast	2.3%	1.1%	0.6%	4.1%
Utica/Watertown	3.3%	1.9%	0.6%	5.9%
Central	1.3%	1.5%	0.7%	3.4%
Rochester	0.5%	2.8%	0.8%	4.2%
Western	1.5%	2.0%	0.0%	3.4%
Statewide	20.0%	53.5%	26.5%	100.0%

7. A fair and reasonable allocation method

a. We recommend moving to allocate uncompensated care dollars among the 179 non-major public hospitals in New York State by the BASE STEEP method.

We have several reasons for making this recommendation. Some have to do with deficiencies in alternative allocation methods; others have to do with the strengths of BASE STEEP.

First, the Actual allocations are governed overwhelmingly by the discredited 90 percent formula.³²

Second, the 10 percent reform formula proposed by the 2008 NYS DOH report strongly resembles the 90 percent formula in its allocations by region and teaching status. Differences at the individual hospital level are more substantial, as shown shortly in Exhibit 16. Still, the 10 percent formula gives excessive weight to Medicaid prices—prices that reward major teaching hospitals with excessive GME payments that should not originate from a fund to finance uncompensated care.

Third, the CARE formula is purely volume-driven. Paying hospitals for CARE's version of uncompensated care would have the money exclusively follow the patient—with no allowance for inter-hospital differences in input costs or in patient severity of illness. These deserve some recognition. To fail to do so could deter some hospitals from sustaining their uncompensated care or undermine their capacity to provide such care.

Fourth, BASE generally pays hospitals at a level between that of Actual and CARE. That's because BASE acknowledges and depends heavily on volumes of care provided (as does CARE) but also recognizes wage rates in a hospital's area and other input costs, along with severity of illness of a hospital's patients. It multiplies actual inpatient acute volumes by a modified version of Medicaid price per discharge in effect in 2010 (excluding GME and capital), and outpatient volumes by Medicaid prices in effect in 2010.

Fifth, BASE STEEP builds on BASE by rewarding hospitals that devote a higher percentage of cost to uncompensated care (measured by BASE percent of cost) and by making less generous payments than did BASE to hospitals that devote a lower percentage of cost to uncompensated care.

Sixth, BASE STEEP therefore reflects CPHS's two policies, as discussed in Section A-1. The first is that uncompensated care payments should follow the uninsured lower-income patient. The second is that hospitals devoting greater shares of their caregiving to uncompensated care services should be paid by more generous standards.

BASE STEEP also recognizes what we believe to be legitimate differences in hospitals' costs of providing uncompensated care—the ISAF recognizes differences in input prices, and the blended CMI acknowledges differences in the severity of illness of inpatients.

Seventh, alternative sliding scales—such as the statutory NPA, Steeper-A, and Steeper-B—do very little to make allocations more progressive. That is, they do little to bestow

higher uncompensated care allotments on hospitals that exert themselves heavily on behalf of uninsured patients.

b. The option of gradual change.

Movement to BASE STEEP could be phased in over perhaps five years. To do so, it could be blended with a combination of Actual allocations, with Actual diminishing in weight over time and BASE STEEP growing in weight. Some would argue that this is desirable in order to buffer hospitals from sharp and substantial changes in their revenue. (A phased approach did, for example, govern the introduction of Medicare's DRG-based prospective payment system starting in 1983.) Others would argue for a phased approach on political grounds.

Possibly, though, the state has missed the opportunity to phase in these changes. With federal health reform scheduled for implementation in 2014, and with the potential for greater loss of federal DSH funds if uncompensated care dollars are not appropriately allocated, the implementation may have to be much less gradual than many would desire.

Similarly, movement to BASE STEEP could be combined with a regional hold-harmless provision. In this way, initially, BASE STEEP might be used only to move money among the hospitals of one region. Subsequently, inter-region movement would be gradually introduced until, after perhaps five years, BASE STEEP would govern allocations throughout the state.

It is possible that a phased approach would have been more feasible in the recent past than it is today. Passage of the 2010 health reform law and the threat of loss of Medicaid DSH funds may require more urgent action.

c. Effects of the four allocation methods on New York State's 179 non-major-public hospitals.

Exhibit 16 now presents the allocations of uncompensated care dollars to New York State's 200 hospitals for 2010 according to four different methods:

- ✓ Actual total allocation (by 90 percent method plus 10 percent method)
- ✓ CARE
- ✓ BASE
- ✓ BASE STEEP

Exhibit 16 also presents the ratio of allocations by the 90 percent formula to allocations by the 10 percent formula. This is intended as a short-hand way to display the relative generosity of the two formulas. The ratio is set such that a ratio of 0.9 would be calculated when these allocations are proportionate—equally generous to a hospital. A ratio higher than 0.9 indicates that the 90 percent allocation is more generous to the hospital. For example, a ratio of 1.8 would indicate that the 90 percent formula is twice as generous to a hospital than the 10 percent formula. Similarly, a ratio of 0.3 would indicate that the 90 percent formula is one-third as generous to the hospital as the 10 percent formula.

Exhibit 16 also includes each hospital's BASE allocation as a percentage of its cost. BASE was first scaled up such that the sum of all hospitals' BASE costs equaled the 2010 statewide total uncompensated care claimed by hospitals (at cost).

Exhibit 16 is included in the body of this report, rather than in an appendix exhibit, because of its central importance in displaying the effects of the four allocation methods on hospitals.

d. Illustration and discussion of the effects of the four allocation methods: Application to eighteen hospitals in New York City.

To illustrate these points, it is worthwhile to examine allocations to eighteen selected hospitals in New York City under the four payment methods. (Please refer to extract from Exhibit 16. Also, dollar gains and losses—compared with Actual—are presented in Appendix Exhibit 6 – A, and percentage gains and losses are presented in Appendix Exhibit 6 – B.)

Bronx-Lebanon actually received \$44.7 million in 2010. It would have received only \$17.7 million by CARE and \$19.6 million by BASE. But BASE STEEP would have allocated \$27.1 million—because it devoted 7.01 percent of cost to uncompensated care as measured by BASE. CARE, which is purely volume-driven, cut some 60 percent of Actual allocation—perhaps because the hospital is paid high prices and perhaps for other reasons. BASE restored some \$2 million of the cut, acknowledging some combination of relatively high input prices and case mix. BASE STEEP restored another \$7.5 million or so—reflecting the hospital's high 7.1 percent of cost devoted to uncompensated care (as measured by BASE).

Montefiore lost a few million by CARE and more than regained its loss by BASE, but suffered a cut of almost 50 percent of Actual by BASE STEEP, reflecting its relatively low 2.54 BASE percent of cost of care.

St. Barnabas suffered moderate cuts from Actual by both CARE and BASE, but was paid 75 percent above Actual by BASE STEEP because of its very high 10.79 percent BASE percent of cost.

Long Island College Hospital had the reverse experience. It wasn't penalized by either CARE or BASE but was hit by BASE STEEP owing to a BASE percent of cost that was only about two-thirds of the statewide average of 4.45 percent.

Lutheran Medical Center's position seems to resemble that of Bronx-Lebanon—high Actual payments and big hits from both CARE and BASE. Unlike Bronx-Lebanon, Lutheran didn't see a substantial partial offset from BASE STEEP. Its BASE percent of cost was slightly below the statewide average, while Bronx-Lebanon's was almost three-fifths higher than average.

Maimonides suffered moderate losses from both CARE and BASE, and greater losses from BASE STEEP. Its BASE percent of cost equaled that of Long Island College.

Wyckoff Heights, apparently a low-cost and low-price hospital, benefited by CARE, was cut from Actual by BASE, but enjoyed a \$2 million rise over Actual by BASE STEEP, reflecting a relatively high BASE percent of cost.

New York Downtown suffered successive moderate attrition under CARE and BASE, but was hit hard by BASE STEEP owing to its very low BASE percent of cost.

Lenox Hill saw a very large cut from Actual owing to CARE but this was restored by BASE. BASE STEEP, however, would have cut more than one-half of Actual payments, again because of a very low BASE percent of cost.

Mt. Sinai was barely affected by CARE and was rewarded substantially by BASE. That gain, though, was more than erased by BASE STEEP for the usual reason.

Application of CARE cost NYU more than three-quarters of Actual. BASE more than restored that cut. But BASE STEEP cut even deeper than CARE owing to the hospital's lowest BASE percentage of cost among the eighteen hospitals.

Presbyterian fared about as badly as NYU, losing about two-thirds of Actual payments under BASE STEEP.

Interestingly, Flushing was rewarded generously by CARE, almost as generously by BASE, and would have been paid two and one-half times as much by BASE STEEP as by Actual. Its 9.35 percent BASE share of cost explains the last.

Jamaica Hospital did even better than Flushing, rising from \$34.7 million in Actual uncompensated care payments to \$85.6 million by BASE STEEP owing to its 14.4 percent BASE share of cost.

Peninsula General shows a similar trend, though on a more modest scale.

Exhibit 16 (Extract)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010**

**Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide
(All Dollars in Thousands)**

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
7000001	Bronx-Lebanon H. Ctr.	\$44,678	1.5	\$17,695	\$19,592	\$27,055	7.01%
7000006	Montefiore H. + M.C.	\$23,299	0.8	\$20,526	\$24,161	\$12,109	2.54%
7000014	St Barnabas Hospital	\$22,570	1.0	\$18,579	\$18,649	\$39,675	10.79%
7001017	Long Island College Hospital	\$6,156	1.1	\$6,049	\$6,327	\$3,834	3.07%
7001019	Lutheran Medical Center	\$34,492	1.4	\$8,858	\$9,933	\$8,166	4.17%
7001020	Maimonides Medical Center	\$14,956	1.1	\$11,986	\$12,952	\$7,832	3.07%
7001035	Wyckoff Heights Hospital	\$8,705	1.1	\$9,327	\$8,660	\$10,610	6.22%

7002000	New York Downtown	\$6,535	1.6	\$5,533	\$4,729	\$1,772	1.90%
7002017	Lenox Hill Hospital	\$7,657	1.4	\$4,349	\$7,449	\$3,444	2.35%
7002024	Mount Sinai Hospital	\$13,553	0.7	\$13,271	\$19,157	\$10,757	2.85%
7002053	NY University Med Ctr	\$5,198	1.3	\$1,218	\$5,356	\$912	0.86%
7002054	New York Presbyterian H.	\$20,360	0.8	\$11,000	\$23,492	\$7,023	1.52%
7003001	Flushing H. and M.C.	\$7,582	0.4	\$11,666	\$10,646	\$19,631	9.35%
7003003	Jamaica Hospital	\$34,656	0.9	\$29,852	\$30,128	\$85,516	14.40%
7003006	Peninsula Hospital Center	\$1,548	0.6	\$2,968	\$3,095	\$3,990	6.54%
7003010	New York M.C. of Queens	\$7,632	0.9	\$9,121	\$9,395	\$5,790	3.13%
7003015	Mount Sinai H. of Queens	\$4,911	1.2	\$5,334	\$6,439	\$13,791	10.87%
7004003	Staten Island University H.	\$8,234	0.4	\$14,671	\$16,159	\$15,578	4.89%

New York Medical Center of Queens was boosted by both CARE and BASE but lost almost one-quarter of Actual by BASE STEEP.

Mt. Sinai of Queens saw the same effect from CARE and BASE but would have been paid fully two and three-quarters times as much as Actual by BASE STEEP. Its 10.87 percent BASE share of cost is the reason.

Staten Island University is unusual in that it received roughly double its Actual payments under CARE, BASE, and BASE STEEP. It apparently provides either high volumes of care or has been paid (or chose to claim) low costs currently—or both. High BASE payments suggest modesty in claiming costs currently.

Exhibit 16 which now follows, presents the Actual 2010 allocations, the 90/10 ratio, allocations according to CARE and BASE and BASE STEEP, and BASE cost as a percentage of total cost. Exhibit 16 is complemented by two appendix exhibits, Appendix Exhibits 6 – A and 6 – B. Appendix Exhibit 6 – A shows dollar changes from Actual versus CARE, BASE, and BASE STEEP, and Appendix Exhibit 6 – B shows percentage changes from Actual.

We then turn in Section G to the question, mentioned earlier, of developing a fair method to allocate increasingly scarce hospital uncompensated care funds in the wake of scheduled cuts in the Medicaid DSH funds that have for years borne the bulk of the state's burden in financing uncompensated care at the 21 major public hospitals.

Exhibit 16

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010
Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide
(All Dollars in Thousands)**

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
0101000	Albany Medical Center H.	\$5,070	0.7	\$6,080	\$7,761	\$4,217	2.76%
0101003	Albany, Memorial Hospital of	\$1,211	1.0	\$2,000	\$1,863	\$1,651	4.50%
0101004	St Peters Hospital	\$3,469	0.7	\$6,877	\$5,272	\$3,100	2.98%
0101005	Albany M C South Clin Cam	\$59	0.0	\$642	\$695	\$951	6.94%
0226700	Cuba Memorial Hospital Inc	\$790	3.5	\$257	\$232	\$281	6.16%
0228000	Memorial H. of W+G Jones	\$664	0.5	\$2,148	\$1,421	\$2,648	9.45%
0301001	Our Lady of Lourdes Meml H.	\$1,927	0.8	\$5,060	\$3,026	\$1,823	3.06%
0303001	United Health Services, Inc	\$4,440	0.8	\$8,310	\$6,528	\$4,603	3.58%
0401001	Olean General Hospital	\$1,320	0.6	\$4,106	\$2,724	\$3,749	6.98%
0427000	TLC Health Network	\$1,616	1.2	\$1,705	\$1,115	\$1,322	6.01%
0501000	Auburn Memorial Hospital	\$1,028	1.1	\$2,057	\$1,405	\$1,120	4.05%
0601000	Brooks Memorial Hospital	\$564	2.0	\$845	\$452	\$242	2.72%
0602001	Woman's Christian Association	\$1,566	1.0	\$2,529	\$1,813	\$1,529	4.28%
0632000	Westfield Memorial Hospital Inc	\$293	2.1	\$378	\$201	\$188	4.75%
0701000	Arnot-Ogden Memorial Hospital	\$1,591	1.0	\$3,205	\$2,465	\$1,786	3.67%
0701001	St Josephs Hospital of Elmira	\$1,059	0.9	\$1,568	\$1,166	\$870	3.78%
0824000	Chenango Memorial Hospital Inc	\$1,646	0.4	\$4,571	\$3,555	\$12,050	17.20%
0901001	Champlain Valley Physicians H.	\$2,067	2.5	\$1,650	\$1,132	\$280	1.25%
1001000	Columbia Memorial Hospital	\$2,320	2.0	\$2,187	\$1,493	\$929	3.16%
1101000	Cortland Memorial Hospital Inc	\$1,346	1.6	\$1,744	\$1,131	\$867	3.89%
1226701	Margaretville Memorial Hospital	\$583		\$0	\$0	\$0	0.00%
1227001	Tri-Town Regional Healthcare	\$593	3.5	\$221	\$0	\$0	0.00%
1229700	Delaware Valley Hospital Inc	\$554	11.2	\$25	\$0	\$0	0.00%
1254700	O'Connor Hospital	\$436	3.5	\$140	\$113	\$51	2.28%
1302000	St Francis H. of Poughkeepsie	\$3,936	1.1	\$2,150	\$2,461	\$1,611	3.32%
1302001	Vassar Brothers Medical Center	\$5,130	0.8	\$8,673	\$8,840	\$9,172	5.26%
1327000	Northern Dutchess Hospital	\$1,461	3.1	\$913	\$730	\$363	2.52%
1401002	Kaleida Hlth/Women+Childrens H	\$1,403	0.4	\$3,717	\$3,095	\$1,870	3.06%
1401006	Sheehan Memorial Emergency H.	\$25	0.0	\$75	\$59	\$12	1.05%
1401008	Mercy Hospital of Buffalo	\$2,098	1.1	\$3,614	\$2,973	\$1,353	2.31%
1401013	Sisters of Charity Hospital	\$2,357	0.6	\$3,096	\$2,929	\$1,956	3.39%
1401014	Millard Fillmore - Kaleida Health	\$4,211	0.6	\$7,283	\$8,825	\$3,952	2.27%
1404000	Kenmore Mercy Hospital	\$818	0.9	\$1,420	\$1,477	\$785	2.70%
1427000	Bertrand Chaffee Hospital	\$390	2.5	\$289	\$215	\$165	3.90%
1455000	St Joseph Hospital	\$589		\$464	\$0	\$0	0.00%
1552701	Elizabethtown Community H.	\$419	2.3	\$193	\$172	\$84	2.49%

Exhibit 16 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010**

**Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide
(All Dollars in Thousands)**

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
1564701	Moses-Ludington Hospital	\$439	6.8	\$161	\$59	\$15	1.28%
1623001	Adirondack Medical Center	\$1,806	1.8	\$1,531	\$1,449	\$1,587	5.56%
1624000	Alice Hyde Memorial Hospital	\$1,154	1.5	\$2,225	\$1,344	\$1,534	5.79%
1701000	Nathan Littauer Hospital	\$2,035	1.3	\$3,336	\$1,952	\$2,635	6.85%
1801000	United Memorial M.C.	\$881	1.5	\$1,558	\$1,036	\$715	3.50%
2129700	Little Falls Hospital	\$845		\$103	\$36	\$3	0.37%
2201000	Samaritan Medical Center	\$2,615	2.0	\$2,674	\$1,833	\$1,004	2.78%
2221700	River Hospital	\$515	1.9	\$286	\$287	\$378	6.70%
2238001	Carthage Area Hospital Inc	\$619	1.3	\$1,007	\$611	\$592	4.92%
2424000	Lewis County General Hospital	\$886	2.4	\$912	\$553	\$505	4.63%
2527000	Nicholas H Noyes Meml. H.	\$845	2.3	\$611	\$435	\$159	1.85%
2601001	Oneida Healthcare Center	\$1,018	1.9	\$1,144	\$779	\$558	3.63%
2625000	Community Memorial Hospital	\$753	1.2	\$1,572	\$907	\$856	4.79%
2701001	Highland Hospital of Rochester	\$1,733	0.4	\$7,193	\$5,480	\$5,030	4.66%
2701003	Rochester General Hospital	\$8,063	0.6	\$15,691	\$13,662	\$13,186	4.90%
2701005	Strong Memorial Hospital	\$7,677	2.0	\$8,695	\$12,126	\$5,941	2.49%
2701006	Monroe Community Hospital	\$0		\$0	\$0	\$0	0.00%
2728001	Lakeside Memorial Hospital	\$360	0.7	\$1,075	\$626	\$582	4.72%
2754001	Park Ridge Hospital	\$3,590	0.8	\$5,099	\$4,053	\$1,801	2.25%
2801000	Amsterdam Memorial Hospital	\$207	4.6	\$84	\$0	\$0	0.00%
2801001	St Mary's H. at Amsterdam	\$1,196	0.6	\$2,979	\$2,133	\$2,044	4.86%
2901000	Glen Cove - North Shore	\$3,214	1.1	\$3,454	\$4,121	\$4,171	5.14%
2902000	Long Beach Medical Center	\$1,559	0.4	\$2,484	\$2,674	\$4,112	7.80%
2908000	Winthrop University Hospital	\$4,944	0.7	\$7,988	\$8,293	\$4,535	2.77%
2909000	Mercy Medical Center	\$2,798	0.7	\$3,441	\$3,797	\$2,820	3.77%
2910000	Franklin Hospital M.C.	\$2,946	1.4	\$2,624	\$3,130	\$2,459	3.99%
2950001	South Nassau Communities H.	\$3,762	0.7	\$6,497	\$6,187	\$4,612	3.78%
2951001	North Shore University Hospital	\$16,660	0.9	\$13,679	\$20,815	\$13,897	3.39%
2952005	Plainview - North Shore	\$976	0.9	\$1,729	\$1,480	\$485	1.66%
2952006	New Island Hospital	\$1,364	0.6	\$2,437	\$3,435	\$4,336	6.40%
2953000	St Francis Hospital of Roslyn	\$1,058	1.0	\$686	\$1,926	\$374	0.98%
3101001	Lockport Memorial Hospital	\$418	1.2	\$841	\$196	\$42	1.10%
3102000	Niagara Falls Meml M C	\$1,239	1.1	\$1,926	\$1,389	\$1,024	3.74%
3121001	Mt. St. Mary's H. of Nia.Falls	\$636	0.6	\$1,948	\$1,734	\$1,641	4.80%
3154000	Inter-Comm. Mem. H. Newfane	\$578	2.5	\$695	\$163	\$56	1.75%
3201002	Rome H. and Murphy Meml.	\$956	0.9	\$1,788	\$1,367	\$1,146	4.25%

Exhibit 16 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010**

**Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide
(All Dollars in Thousands)**

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
3202002	St Elizabeth Medical Center	\$1,853	0.6	\$3,768	\$3,948	\$3,172	4.08%
3202003	St Luke's / Faxton Memorial H.	\$2,474	0.3	\$10,504	\$7,715	\$9,417	6.19%
3301000	Community-Genl. H of Gr. Syr.	\$1,167	1.2	\$2,298	\$1,916	\$1,174	3.11%
3301003	St Josephs H.+ Health Center	\$4,610	0.9	\$6,547	\$5,912	\$3,297	2.83%
3301008	Crouse Hospital	\$3,642	0.6	\$5,885	\$5,645	\$3,969	3.57%
3402000	Geneva General Hospital	\$1,389	1.3	\$2,183	\$1,243	\$860	3.51%
3421000	Clifton Springs H. + Clinic	\$433	0.8	\$452	\$459	\$225	2.49%
3429000	F F Thompson Hospital	\$805	0.9	\$1,654	\$1,183	\$767	3.29%
3522000	St. Luke's - Cornwall H	\$3,521	0.9	\$5,536	\$4,609	\$5,091	5.60%
3523000	Orange Regional M.C.	\$1,954	0.3	\$8,835	\$7,700	\$8,419	5.55%
3529000	St Anthony Community H.	\$390	0.5	\$1,154	\$959	\$705	3.73%
3535001	Bon Secours Community H.	\$3,538	1.4	\$2,798	\$2,268	\$2,798	6.26%
3622000	Medina Memorial Hospital	\$493	1.5	\$724	\$407	\$259	3.23%
3701000	Albert Lindley Lee Meml H.	\$0		\$0	\$0	\$0	
3702000	Oswego Hospital	\$1,633	1.3	\$2,558	\$1,254	\$963	3.89%
3801000	Aurelia Osborn Fox Meml. H.	\$1,584	1.9	\$1,968	\$1,262	\$942	3.79%
3824000	Mary Imogene Bassett Hospital	\$3,478	0.8	\$6,501	\$5,275	\$4,439	4.27%
3950000	Putnam Community Hospital	\$2,056	0.9	\$3,001	\$2,911	\$2,475	4.31%
4102002	Samaritan Hospital of Troy	\$2,059	0.9	\$2,941	\$2,208	\$1,830	4.20%
4102003	Seton Health System	\$2,129	2.1	\$2,550	\$1,514	\$711	2.38%
4324000	Nyack Hospital	\$2,441	0.9	\$3,138	\$3,398	\$2,609	3.90%
4329000	Good Samaritan H. / West Islip	\$4,419	1.1	\$3,488	\$3,208	\$1,297	2.05%
4353000	Summit Park H./Rockland Co.	\$3,737	3.0	\$0	\$0	\$0	0.00%
4401000	Claxton-Hepburn M.C.	\$820	1.0	\$1,649	\$1,036	\$572	2.80%
4402000	Massena Memorial Hospital	\$1,136	1.2	\$2,396	\$1,293	\$1,369	5.37%
4423000	Edward J. Noble / Gouverneur	\$553	2.7	\$628	\$313	\$316	5.12%
4429000	Canton-Potsdam Hospital	\$1,264		\$1	\$0	\$0	0.00%
4458700	Clifton-Fine Hospital	\$193	2.1	\$100	\$109	\$70	3.27%
4501000	Saratoga Hospital	\$2,002	0.9	\$3,629	\$2,872	\$2,461	4.35%
4601001	Ellis Hospital	\$3,931	0.9	\$6,611	\$5,302	\$4,019	3.85%
4601004	Sunnyview H. + Rehab Ctr	\$519	0.0	\$0	\$0	\$0	0.00%
4720001	Cobleskill Reg. H. Bassett/Sch.	\$913	3.3	\$471	\$371	\$265	3.63%
4823700	Schuyler Hospital	\$747	2.3	\$370	\$288	\$144	2.54%
5001000	Corning Hospital	\$2,159	4.1	\$1,457	\$941	\$550	2.97%
5002001	St James Mercy Hospital	\$1,332	1.3	\$2,108	\$1,151	\$1,036	4.56%
5022000	Ira Davenport Memorial H.	\$1,246	1.8	\$1,308	\$854	\$2,106	12.50%

Exhibit 16 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010**

**Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide
(All Dollars in Thousands)**

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
5123000	Brookhaven Memorial H.	\$7,372	1.2	\$8,847	\$8,659	\$11,136	6.52%
5126000	Southampton Hospital	\$1,371	0.5	\$3,623	\$3,168	\$4,898	7.84%
5127000	Eastern Long Island Hospital	\$861	0.5	\$948	\$1,539	\$2,415	7.96%
5149000	John T Mather Memorial H.	\$2,052	1.0	\$1,970	\$2,631	\$1,391	2.68%
5149001	St Charles Hospital	\$1,603	1.1	\$1,613	\$1,470	\$503	1.74%
5153000	Huntington Hospital	\$3,769	2.3	\$3,042	\$2,478	\$985	2.02%
5154000	Southside Hospital	\$7,916	1.6	\$6,842	\$6,142	\$6,265	5.18%
5154001	Good Samaritan H.I / Suffern	\$8,531	2.6	\$3,802	\$4,417	\$1,791	2.06%
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$1,866	0.9	\$3,269	\$2,774	\$3,138	5.74%
5157003	St Catherine of Siena	\$1,151	2.2	\$683	\$771	\$118	0.78%
5263000	Catskill Reg. M C - G Hermann	\$9,198	2.4	\$4,698	\$3,387	\$5,986	8.97%
5263700	Catskill Regional M.C.	\$547	7.0	\$112	\$87	\$61	3.56%
5401001	Cayuga M C at Ithaca	\$1,841	1.5	\$2,260	\$1,474	\$876	3.01%
5501000	Benedictine Hospital	\$2,174	1.9	\$1,847	\$1,486	\$1,019	3.48%
5501001	Kingston H.	\$2,386	1.3	\$2,362	\$1,823	\$1,549	4.31%
5526700	Ellenville Regional Hospital	\$1,767	7.0	\$411	\$180	\$116	3.27%
5601000	Glens Falls Hospital	\$4,009	1.1	\$7,491	\$5,054	\$4,492	4.51%
5820000	Wayne Health Care	\$2,519	2.8	\$1,953	\$1,101	\$1,265	5.83%
5901000	Hudson Valley Hospital	\$1,727	0.7	\$2,409	\$2,194	\$1,878	4.34%
5902001	White Plains H. Med Ctr	\$2,130	0.6	\$5,055	\$5,352	\$4,393	4.16%
5902002	Burke Rehabilitation Center	\$173		\$3	\$40	\$1	0.12%
5903000	Mount Vernon Hospital	\$10,485	1.3	\$6,320	\$6,805	\$19,178	14.30%
5904000	Sound Shore M. C. W'chester	\$10,769	1.2	\$12,095	\$9,766	\$22,473	11.67%
5907001	St Johns Riverside Hospital	\$3,960	0.5	\$7,114	\$6,869	\$10,235	7.56%
5907002	St Josephs Hospital Yonkers	\$8,610	0.9	\$8,477	\$8,493	\$25,247	15.08%
5920000	Northern Westchester Hospital	\$1,334	1.4	\$1,412	\$1,220	\$354	1.47%
5922000	Lawrence Hospital	\$1,393	0.6	\$3,376	\$2,999	\$2,529	4.28%
5925000	Community H. at Dobbs Ferry	\$260	1.5	\$429	\$0	\$0	0.00%
5932000	Phelps Meml. H. Association	\$1,541	0.8	\$2,837	\$2,127	\$1,130	2.70%
5957000	Blythedale Childrens Hospital	\$201	0.1	\$239	\$214	\$37	0.87%
6027000	Wyoming County Comm. H.	\$689	1.1	\$1,089	\$633	\$519	4.16%
6120700	Soldiers and Sailors Meml. H.	\$919	5.4	\$59	\$58	\$8	0.67%
7000001	Bronx-Lebanon H. Ctr.	\$44,678	1.5	\$17,695	\$19,592	\$27,055	7.01%
7000006	Montefiore H. + M.C.	\$23,299	0.8	\$20,526	\$24,161	\$12,109	2.54%
7000011	Calvary Hospital	\$687		\$0	\$0	\$0	0.00%
7000014	St Barnabas Hospital	\$22,570	1.0	\$18,579	\$18,649	\$39,675	10.79%

Exhibit 16 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010**

Excludes Major Public Hospitals—All Allocations Total \$707.7 Million Statewide

(All Dollars in Thousands)

Opcert	Hospital Name	Total Actual Allocation	Ratio of 90% to 10%	CARE	BASE	BASE STEEP	BASE % of cost
700025	NY Westchester Square M C	\$1,029	0.8	\$2,345	\$2,037	\$1,757	4.38%
7001002	Brookdale Hosp M C	\$23,139	2.4	\$9,530	\$10,720	\$9,468	4.48%
7001003	Brooklyn Hospital	\$4,614	0.8	\$6,375	\$5,824	\$3,642	3.17%
7001008	NY Community / Brooklyn	\$631	0.8	\$1,095	\$1,188	\$636	2.72%
7001017	Long Island College Hospital	\$6,156	1.1	\$6,049	\$6,327	\$3,834	3.07%
7001019	Lutheran Medical Center	\$34,492	1.4	\$8,858	\$9,933	\$8,166	4.17%
7001020	Maimonides Medical Center	\$14,956	1.1	\$11,986	\$12,952	\$7,832	3.07%
7001021	NY Methodist H of Brooklyn	\$4,094	0.5	\$7,904	\$8,018	\$4,523	2.86%
7001024	Episcopal Health Services, Inc	\$1,767	0.9	\$2,267	\$2,387	\$1,229	2.61%
7001033	Kingsbrook Jewish M C	\$1,505	0.2	\$3,858	\$3,557	\$2,593	3.70%
7001035	Wyckoff Heights Hospital	\$8,705	1.1	\$9,327	\$8,660	\$10,610	6.22%
7001041	Beth Israel M C - Kings Hwy	\$1,292	1.5	\$1,226	\$1,482	\$720	2.46%
7001046	Interfaith Medical Center	\$12,923	3.0	\$4,103	\$4,469	\$3,581	4.07%
7002000	New York Downtown	\$6,535	1.6	\$5,533	\$4,729	\$1,772	1.90%
7002002	Beth Israel Medical Center	\$13,379	0.9	\$4,765	\$6,298	\$1,888	1.52%
7002012	Hospital for Special Surgery	\$966		\$0	\$0	\$0	0.00%
7002017	Lenox Hill Hospital	\$7,657	1.4	\$4,349	\$7,449	\$3,444	2.35%
7002020	Memorial H. for Cancer	\$7,712	0.6	\$2,074	\$5,515	\$854	0.79%
7002024	Mount Sinai Hospital	\$13,553	0.7	\$13,271	\$19,157	\$10,757	2.85%
7002026	New York Eye+Ear Infirmary	\$1,914	0.4	\$3,479	\$4,037	\$6,632	8.33%
7002031	Rockefeller University Hospital	\$43	0.0	\$0	\$0	\$0	0.00%
7002032	St Luke's / Roosevelt H. Center	\$25,123	1.1	\$19,429	\$24,114	\$20,772	4.37%
7002037	St Vincent's Hospital	\$3,252	0.8	\$8,523	\$4,077	\$932	1.16%
7002052	North General Hospital	\$1,603	1.2	\$2,263	\$1,247	\$476	1.94%
7002053	NY University Med Ctr	\$5,198	1.3	\$1,218	\$5,356	\$912	0.86%
7002054	New York Presbyterian H.	\$20,360	0.8	\$11,000	\$23,492	\$7,023	1.52%
7003001	Flushing H. and M.C.	\$7,582	0.4	\$11,666	\$10,646	\$19,631	9.35%
7003003	Jamaica Hospital	\$34,656	0.9	\$29,852	\$30,128	\$85,516	14.40%
7003004	Long Island Jewish-Hillside	\$8,788	0.5	\$9,862	\$14,476	\$8,121	2.85%
7003006	Peninsula Hospital Center	\$1,548	0.6	\$2,968	\$3,095	\$3,990	6.54%
7003010	New York M.C. of Queens	\$7,632	0.9	\$9,121	\$9,395	\$5,790	3.13%
7003013	Forest Hills - North Shore	\$1,850	0.8	\$3,173	\$2,861	\$1,865	3.31%
7003015	Mount Sinai H. of Queens	\$4,911	1.2	\$5,334	\$6,439	\$13,791	10.87%
7004003	Staten Island University H.	\$8,234	0.4	\$14,671	\$16,159	\$15,578	4.89%
7004010	Richmond University Medical	\$7,487	1.0	\$7,137	\$6,697	\$5,756	4.36%
	Statewide total	\$707,659	0.9	\$707	659	\$707	4.45%

G. EQUITABLE ALLOCATIONS OF \$847 MILLION POOL AMONG ALL 200 NEW YORK STATE HOSPITALS (Including Major Public Hospitals)

1. This is a what-if analysis

What if: DSH funds were cut dramatically—and more deeply than the drop in need for uncompensated care for uninsured lower-income New Yorkers?

New York State's separately-targeted financing of uncompensated care at the state's 21 major public hospitals now rests heavily on Medicaid DSH funds. The ACA of 2010 will shift a substantial share of those Medicaid DSH funds to help finance the main ACA insurance coverage expansions that are to take effect in 2014. If that happens as anticipated, it is very possible that hospitals' need for outside special financing of their uncompensated care will shrink substantially more slowly than that financing's availability.³³ Reasons include:

- ✓ many New York State patients will lack coverage after 2014;
- ✓ many insured patients will need services not covered by their insurance; and
- ✓ many lower income patients will gain insurance under the 2010 health reform law but will be unable to afford the substantial out-of-pocket costs they will be obliged to shoulder, and that inability may result in substantial uncompensated care costs for many hospitals—particularly those that now provide large amounts of uncompensated care. The bronze-level insurance plans will cover only an average of 60 percent of health care costs.

It will then be important for the state to anticipate the possible loss of most Medicaid DSH dollars by developing fair methods of alternative financing of uncompensated care for all hospitals statewide. One such alternative is to treat the current \$847-million uncompensated care pool as indeed one pool.

If this is done, it would be possible to allocate that one pool among hospitals in some fair proportion to a) hospitals' volumes of uncompensated care, b) a progressive or sliding scale formula that recognizes the low incremental costs of providing only a relatively small proportion of uncompensated care and the high incremental costs of providing a relatively high proportion of uncompensated care, and c) actual costs of providing uncompensated care at different hospitals—in light varying input costs and severity of patient illness.

2. Actual allocations of \$847 million by region and teaching status, compared with allocations by CARE, BASE, and BASE STEEP

It is important to note that the following analyses rest on 2008 volumes of uncompensated care provided by the individual hospitals and 2010 prices paid to or calculated for those hospitals. Following implementation of the 2010 reform law's main provisions in 2014, hospitals' shares of uncompensated care might change. Allocations of dollars according to the CARE, BASE, and BASE STEEP formulas would therefore change as well.

As shown in Exhibit 17 – A, \$503 million of today’s \$847 million is Actually allocated to hospitals in New York City. That’s almost three-fifths of the total (Exhibit 17 – B).

Relying on volume-only CARE allocation results in surprisingly small changes in dollar allocations. Long Island sees virtually no change. New York City loses \$11 million, but that’s only two percent of Actual. Northern Metro is the largest loser, in both dollars and as a share of actual (\$23 million and 22 percent). The five remaining regions gain between \$5 and \$11 million but these are fairly substantial percentage increases.

BASE tends to push most regions back up toward—or even above—their Actual allocations. Northern Metro is the exception, suffering an added \$5 million loss.

BASE STEEP profoundly reallocates payments toward New York City—up to 71.7 percent of the statewide total. That’s because it strongly rewards BASE care’s percentage of total cost, and New York City’s hospitals—particularly its major public hospitals—devote very large shares of their care and costs to uncompensated care. Indeed, New York City’s voluntary non-profit hospitals as a group see a substantially lower share of in allocations under BASE STEEP.

In this connection, it is important to note that major public hospitals’ share of a single \$847 million statewide pool rises from

- 16.4% of Actual (\$139.3 million)
- 36.7% of CARE (310.9 million)
- 38.3% of BASE (324.4 million)
- 58.1% of BASE STEEP (492.4 million)

The four methods’ allocations by teaching status, shown in Exhibit 17 – C, bear this out. Major COTH teaching hospitals’ share of the \$847 million pool rises from just under one-half by Actual to just over one-half by CARE to three-fifths by BASE and to two-thirds by STEEP. This is not surprising since fully 16 of the 21 major public hospitals are also major COTH teaching hospitals.

Exhibit 17 – A

**Dollar Allocations to 200 New York State Hospitals by Region:
Actual, CARE, BASE, and BASE STEEP , 2010**

Region	Actual 90+10	CARE	BASE	BASE STEEP
1 Long Island	\$88.3	\$88.1	\$98.0	\$72.9
2 New York City	\$503.1	\$491.8	\$518.3	\$607.0
3 Northern Metro.	\$105.3	\$82.1	\$77.4	\$70.0
4 Northeast	\$31.7	\$36.1	\$28.3	\$14.4
5 Utica/Watertown	\$27.8	\$36.3	\$25.8	\$20.8
6 Central	\$32.0	\$37.8	\$30.9	\$14.4
7 Rochester	\$28.3	\$33.8	\$29.8	\$14.9
8 Western	\$30.1	\$40.9	\$38.3	\$32.5
Statewide	\$846.7	\$847.0	\$846.8	\$847.0

Exhibit 17 – B

**Percentage Allocations to 200 New York State Hospitals by Region:
Actual, CARE, BASE, and BASE STEEP , 2010**

Region	Actual 90+10	CARE	BASE	BASE STEEP
1 Long Island	10.4%	10.4%	11.6%	8.6%
2 New York City	59.4%	58.1%	61.2%	71.7%
3 Northern Metro.	12.4%	9.7%	9.1%	8.3%
4 Northeast	3.7%	4.3%	3.3%	1.7%
5 Utica/Watertown	3.3%	4.3%	3.0%	2.5%
6 Central	3.8%	4.5%	3.6%	1.7%
7 Rochester	3.3%	4.0%	3.5%	1.8%
8 Western	3.6%	4.8%	4.5%	3.8%
Statewide	100.0%	100.0%	100.0%	100.0%

Exhibit 17 – C

**Percentage Allocations to 200 New York State Hospitals by Teaching Status:
Actual, CARE, BASE, and BASE STEEP , 2010**

	Actual 90+10	CARE	BASE	BASE STEEP
Non-teaching	18.3%	16.1%	12.8%	8.4%
Teaching	36.8%	29.4%	27.5%	24.8%
Major COTH teaching	44.9%	54.5%	59.7%	66.8%
Statewide	100.0%	100.0%	100.0%	100.0%

3. Choosing a fair and reasonable allocation method

Subject to an important caution, we recommend using BASE itself to allocate uncompensated care funds among New York State’s 200 hospitals in the event that DSH funds were cut substantially.

Caution: This report’s analyses have addressed allocations of the \$847 million Hospital Indigent Care Pool. They have not addressed other special payments to public or other hospitals associated with provision of uncompensated care. BASE is appropriate if only the \$847 million is considered; if other sources of funds are considered, BASE STEEP or a blend of BASE and BASE STEEP might well be appropriate.

It appears that BASE would be a reasonable way to place New York State’s 21 major public hospitals on a fair financial footing along with the other 179 hospitals. But this conclusion would need to be checked against all-source financing of uncompensated care currently, and also against post-2014 volumes of care provided by individual hospitals.

We offer several reasons for this recommendation:

First, BASE has the advantages of respecting hospitals' actual volumes of care while recognizing actual input prices and severity of patient illness. We believe it would be generally reasonable and fair; its political feasibility is to be learned.

Second, if desired, a gradual sliding scale such as Steeper-A or Steeper-B might be added to BASE. BASE STEEP should not be used among the 200 hospitals. The former raises New York City's share from BASE's 61.2 percent to 63.3 percent, and the latter raises the city's share to 63.7 percent. Shares to individual hospitals by BASE Steeper-A or BASE Steeper-B are not presented in this report but are available on request. BASE STEEP, on the other hand, would raise New York City hospitals' share of the \$847 million to 71.7 percent.

It could be reasonable to apply Steeper-A or Steeper-B to BASE for the 200-hospital calculations because it introduces modest progressivity. And it does so without removing the great bulk of uncompensated care's financial oxygen from many hospitals—as application of BASE STEEP clearly does across the 200 hospitals

Third, it is salient that when both CARE and BASE methods are applied to all of New York State's 200 hospitals and eight regions, they result in much smaller changes in the allocation of dollars across the eight regions than they did when applied only to the 179 hospitals (excluding major public hospitals). That is probably because cuts in some hospitals and regions by CARE or BASE are largely offset by consistent application of CARE and BASE to the 21 major public hospitals that were Actually treated very differently because only their segregated total of \$139.3 million was available to them.

For a clear example, please consider Exhibit 17 – D's comparison of allocations to New York City hospitals by Actual, CARE, BASE, and BASE STEEP when applied to the 179 hospitals versus the 200 hospitals. This comparison draws on exhibits 15 – B and 17 – B.

Exhibit 17 – D

Comparison of Allocations by Actual, CARE, BASE, and BASE STEEP to Hospitals in New York City: 179 Hospitals (Excluding Major Publics) versus All 200 New York State Hospitals

Allocation applied to which hospitals statewide?	Share of State Total to New York City Hospitals by Each Allocation Method			
	Actual 90+10	CARE	BASE	BASE STEEP
179 hospitals (Ex. 15-B)	56.2%	42.7%	48.9%	49.9%
All 200 hospitals (Ex. 17-B)	59.4%	58.1%	61.2%	71.7%

For the 179 hospitals, CARE and BASE resulting in much smaller uncompensated care allocations to New York City's hospitals than did the Actual allocation. New York City hospitals actually received 56.2 percent of non-major-public hospitals' share of the \$707.7 million that such hospitals Actually received statewide in 2010. They would have received only 42.7 percent by CARE (since CARE ignores input prices and severity of patient illness) and only 48.9 percent by BASE (which considers input prices and severity of illness). And BASE STEEP would have added only about \$7 million to the city's hospitals.

But for the allocations of \$847 million among all 200 hospitals, CARE's distribution to New York City hospitals is only 1.3 percentage points below the Actual, and BASE is only 1.8 percentage points higher.

Fourth, BASE STEEP, though, awards 12.3 more percentage points of the statewide total to New York City hospitals. BASE STEEP operates much more sharply when applied to all 200 hospitals statewide than it does when applied only to the 179 non-major-public hospitals. That is because so many of the 21 major public hospitals, particularly the 14 major publics located in New York City, devote very high shares of costs to uncompensated care, especially as measured by BASE. BASE STEEP therefore would reduce payments to hospitals outside New York City—and to many voluntary non-profit hospitals in New York City—to such a degree that it seems visibly unfair and therefore starkly infeasible politically.

For these four reasons, BASE itself might be a useful and equitable and acceptable method of allocating uncompensated care funds among New York State's 200 hospitals in the event that DSH funds were cut substantially.

Were a progressive sliding scale desired, BASE Steeper-A or BASE Steeper-B might be employed.

Exhibit 18 will present allocations among 200 hospitals statewide by the current Actual method, CARE, BASE, and BASE STEEP.

As would be expected, Actual allocations to each of the 179 hospitals appearing in exhibits 16 and 18 remain the same in both exhibits. Total Actual allocation, by the 90 percent and 10 percent formulas, is what actually was allocated. It doesn't change.

But it is important to note that, for many hospitals, allocations by CARE, BASE, and BASE STEEP among all 200 hospitals presented in Exhibit 18 differ greatly from those among the 179 hospitals, excluding major publics, that were presented in Exhibit 16.

That's because allocations among the 179 hospitals involved only these hospitals' shares of the \$707.7 million left after removing the major public hospitals' segregated \$139.3 million from the \$847 million uncompensated care pool. Allocations among the 179 hospitals did not consider any claims by the major publics.

But allocations of the static total pool of \$847 million among all 200 hospitals by the CARE, BASE, and BASE STEEP methods awarded all funds by consistently applied statewide principles. This led to substantial gains and losses by individual hospitals under the different methods.

Appendix 17 – E presents a few examples to illustrate these points. It draws on paired data from exhibits 16 and 18 for six hospitals. For each hospital, the first line of data is copied from Exhibit 16, showing allocations only among the 179 hospitals, and the second line of data is copied from Exhibit 18, showing allocations among all 200 hospitals.

When allocating \$707.7 million among the 179 non-major-public hospitals, Chenango Memorial, St. Joseph’s of Yonkers, and Mt. Sinai of Queens would have gained substantial sums by CARE, BASE, and BASE STEEP. This is attributable to their high volumes of uncompensated care and very high shares of uncompensated care. Neither gained as much from allocations of the full \$847 million among all 200 hospitals because of competition from a number of major public hospitals.

Corning Hospital fared poorly under the new methods among the 179 hospitals, and it did even worse among the 200 hospitals. Presbyterian displayed a somewhat sharper version of this pattern.

Mount Sinai held its own by CARE in re-allocation among the 179—apparently because its volumes of uncompensated care were fairly high, and it gained by BASE, but it suffered in allocations among the 200 owing to its below-average uncompensated care share of costs.

Exhibit 17 - E
Comparison of Actual, CARE, BASE, and BASE STEEP Allocations
among 179 Hospitals with Allocations among 200 Hospitals

	Op Cert.	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
179	824000	Chenango Memorial Hospital	\$1,646	\$4,571	\$3,555	\$12,050	17.20%
200	824000	Chenango Memorial Hospital	\$1,646	\$3,463	\$2,625	\$6,038	17.20%
179	5001000	Corning Hospital	\$2,159	\$1,457	\$941	\$550	2.97%
200	5001000	Corning Hospital	\$2,159	\$1,104	\$695	\$276	2.97%
179	5907002	St Josephs Hospital Yonkers	\$8,610	\$8,477	\$8,493	\$25,247	15.08%
200	5907002	St Josephs Hospital Yonkers	\$8,610	\$6,422	\$6,270	\$12,650	15.08%
179	7002024	Mount Sinai Hospital	\$13,553	\$13,271	\$19,157	\$10,757	2.85%
200	7002024	Mount Sinai Hospital	\$13,553	\$10,054	\$14,143	\$5,390	2.85%
179	7002054	New York Presbyterian H.	\$20,360	\$11,000	\$23,492	\$7,023	1.52%
200	7002054	New York Presbyterian H.	\$20,360	\$8,333	\$17,344	\$3,519	1.52%
179	7003015	Mount Sinai H. of Queens	\$4,910	\$5,334	\$6,439	\$13,791	10.87%
200	7003015	Mount Sinai H. of Queens	\$4,910	\$4,041	\$4,753	\$6,910	10.87%

Finally, Appendix exhibits 7 – A and 7 – B present each of the 200 hospitals' dollar gains or losses under CARE, BASE, and BASE STEEP compared with Actual allocations, and also percentage gains or losses.

Exhibit 18

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
101000	Albany Medical Center H.	\$5,068	\$4,606	\$5,729	\$2,113	2.76%
101003	Albany, Memorial Hospital of	\$1,211	\$1,515	\$1,375	\$827	4.50%
101004	St Peters Hospital	\$3,468	\$5,210	\$3,892	\$1,553	2.98%
101005	Albany M C South Clin Cam	\$59	\$487	\$513	\$477	6.94%
226700	Cuba Memorial Hospital Inc	\$789	\$195	\$171	\$141	6.16%
228000	Memorial H. of W+G Jones	\$663	\$1,627	\$1,049	\$1,327	9.45%
301001	Our Lady of Lourdes Meml H.	\$1,926	\$3,833	\$2,234	\$913	3.06%
303001	United Health Services, Inc	\$4,438	\$6,296	\$4,820	\$2,306	3.58%
401001	Olean General Hospital	\$1,319	\$3,111	\$2,011	\$1,879	6.98%
427000	TLC Health Network	\$1,616	\$1,291	\$823	\$662	6.01%
501000	Auburn Memorial Hospital	\$1,028	\$1,558	\$1,037	\$561	4.05%
601000	Brooks Memorial Hospital	\$563	\$640	\$333	\$121	2.72%
602001	Woman's Christian Association	\$1,566	\$1,916	\$1,338	\$766	4.28%
632000	Westfield Memorial Hospital Inc	\$293	\$287	\$149	\$94	4.75%
701000	Arnot-Ogden Memorial Hospital	\$1,590	\$2,428	\$1,820	\$895	3.67%
701001	St Josephs Hospital of Elmira	\$1,058	\$1,188	\$861	\$436	3.78%
824000	Chenango Memorial Hospital Inc	\$1,645	\$3,463	\$2,625	\$6,038	17.20%
901001	Champlain Valley Physicians H.	\$2,066	\$1,250	\$836	\$140	1.25%
1001000	Columbia Memorial Hospital	\$2,319	\$1,657	\$1,102	\$465	3.16%
1101000	Cortland Memorial Hospital Inc	\$1,346	\$1,321	\$835	\$434	3.89%
1226701	Margaretville Memorial Hospital	\$582	\$0	\$0	\$0	0.00%
1227001	Tri-Town Regional Healthcare	\$593	\$168	\$0	\$0	0.00%
1229700	Delaware Valley Hospital Inc	\$554	\$19	\$0	\$0	0.00%
1254700	O'Connor Hospital	\$436	\$106	\$84	\$26	2.28%
1302000	St Francis H. of Poughkeepsie	\$3,934	\$1,629	\$1,817	\$807	3.32%
1302001	Vassar Brothers Medical Center	\$5,127	\$6,570	\$6,526	\$4,596	5.26%
1327000	Northern Dutchess Hospital	\$1,460	\$692	\$539	\$182	2.52%
1401002	Kaleida Hlth/Women+Childrens H	\$1,402	\$2,816	\$2,285	\$937	3.06%
1401005	Erie County Medical Center	\$4,217	\$10,029	\$13,714	\$20,330	11.08%
1401006	Sheehan Memorial Emergency H.	\$25	\$57	\$44	\$6	1.05%
1401008	Mercy Hospital of Buffalo	\$2,097	\$2,738	\$2,195	\$678	2.31%
1401010	Roswell Park Memorial Institute	\$2,227	\$72	\$186	\$4	0.16%
1401013	Sisters of Charity Hospital	\$2,356	\$2,345	\$2,162	\$980	3.39%
1401014	Millard Fillmore - Kaleida Health	\$4,210	\$5,518	\$6,515	\$1,980	2.27%
1404000	Kenmore Mercy Hospital	\$818	\$1,076	\$1,090	\$393	2.70%
1427000	Bertrand Chaffee Hospital	\$390	\$219	\$159	\$83	3.90%
1455000	St Joseph Hospital	\$588	\$352	\$0	\$0	0.00%
1552701	Elizabethtown Community H.	\$419	\$146	\$127	\$42	2.49%
1564701	Moses-Ludington Hospital	\$438	\$122	\$43	\$7	1.28%

Exhibit 18 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
1623001	Adirondack Medical Center	\$1,805	\$1,160	\$1,070	\$795	5.56%
1624000	Alice Hyde Memorial Hospital	\$1,154	\$1,685	\$992	\$768	5.79%
1701000	Nathan Littauer Hospital	\$2,034	\$2,527	\$1,441	\$1,321	6.85%
1801000	United Memorial Medical Center	\$881	\$1,180	\$765	\$358	3.50%
2129700	Little Falls Hospital	\$845	\$78	\$26	\$1	0.37%
2201000	Samaritan Medical Center	\$2,614	\$2,026	\$1,353	\$503	2.78%
2221700	River Hospital	\$514	\$216	\$212	\$190	6.70%
2238001	Carthage Area Hospital Inc	\$619	\$763	\$451	\$297	4.92%
2424000	Lewis County General Hospital	\$886	\$691	\$408	\$253	4.63%
2527000	Nicholas H Noyes Meml. H.	\$845	\$463	\$321	\$80	1.85%
2601001	Oneida Healthcare Center	\$1,018	\$867	\$575	\$279	3.63%
2625000	Community Memorial Hospital	\$753	\$1,191	\$669	\$429	4.79%
2701001	Highland Hospital of Rochester	\$1,732	\$5,449	\$4,046	\$2,520	4.66%
2701003	Rochester General Hospital	\$8,059	\$11,888	\$10,086	\$6,607	4.90%
2701005	Strong Memorial Hospital	\$7,674	\$6,587	\$8,952	\$2,977	2.49%
2701006	Monroe Community Hospital	\$0	\$0	\$0	\$0	0.00%
2728001	Lakeside Memorial Hospital	\$360	\$815	\$462	\$292	4.72%
2754001	Park Ridge Hospital	\$3,588	\$3,863	\$2,992	\$902	2.25%
2801000	Amsterdam Memorial Hospital	\$207	\$63	\$0	\$0	0.00%
2801001	St Mary's Hospital at Amsterdam	\$1,196	\$2,257	\$1,575	\$1,024	4.86%
2901000	Glen Cove - North Shore	\$3,213	\$2,617	\$3,042	\$2,090	5.14%
2902000	Long Beach Medical Center	\$1,558	\$1,882	\$1,974	\$2,060	7.80%
2908000	Winthrop University Hospital	\$4,942	\$6,052	\$6,122	\$2,272	2.77%
2909000	Mercy Medical Center	\$2,797	\$2,607	\$2,803	\$1,413	3.77%
2910000	Franklin Hospital Medical Center	\$2,944	\$1,988	\$2,311	\$1,232	3.99%
2950001	South Nassau Communities H.	\$3,761	\$4,922	\$4,568	\$2,311	3.78%
2950002	Nassau University Medical Center	\$7,424	\$17,579	\$17,638	\$26,023	11.03%
2951001	North Shore University Hospital	\$16,652	\$10,363	\$15,367	\$6,963	3.39%
2952005	Plainview - North Shore	\$976	\$1,310	\$1,093	\$243	1.66%
2952006	New Island Hospital	\$1,364	\$1,846	\$2,536	\$2,173	6.40%
2953000	St Francis Hospital of Roslyn	\$1,057	\$520	\$1,422	\$187	0.98%
3101001	Lockport Memorial Hospital	\$418	\$637	\$145	\$21	1.10%
3102000	Niagara Falls Meml M C	\$1,239	\$1,459	\$1,026	\$513	3.74%
3121001	Mt. St. Mary's H. of Nia.Falls	\$636	\$1,476	\$1,280	\$822	4.80%
3154000	Inter-Comm. Mem. H. Newfane	\$578	\$527	\$120	\$28	1.75%
3201002	Rome H. and Murphy Meml.	\$955	\$1,354	\$1,009	\$574	4.25%
3202002	St Elizabeth Medical Center	\$1,852	\$2,855	\$2,915	\$1,590	4.08%
3202003	St Luke's / Faxton Memorial H.	\$2,473	\$7,958	\$5,696	\$4,718	6.19%
3301000	Community-General H of Gr. Syr.	\$1,166	\$1,741	\$1,415	\$588	3.11%

Exhibit 18 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
3301003	St Josephs Hospital Health Center	\$4,608	\$4,960	\$4,365	\$1,652	2.83%
3301007	SUNY Hlth Sci Ctr. at Syracuse	\$3,889	\$4,375	\$5,867	\$2,254	2.87%
3301008	Crouse Hospital	\$3,640	\$4,458	\$4,167	\$1,989	3.57%
3402000	Geneva General Hospital	\$1,388	\$1,654	\$918	\$431	3.51%
3421000	Clifton Springs H. + Clinic	\$433	\$342	\$339	\$113	2.49%
3429000	F F Thompson Hospital	\$804	\$1,253	\$874	\$384	3.29%
3522000	St. Luke's - Cornwall H	\$3,519	\$4,194	\$3,403	\$2,551	5.60%
3523000	Orange Regional M.C.	\$1,953	\$6,693	\$5,685	\$4,219	5.55%
3529000	St Anthony Community Hospital	\$389	\$874	\$708	\$353	3.73%
3535001	Bon Secours Community H.	\$3,536	\$2,120	\$1,674	\$1,402	6.26%
3622000	Medina Memorial Hospital	\$493	\$549	\$301	\$130	3.23%
3701000	Albert Lindley Lee Meml H.	\$0	\$0	\$0	\$0	
3702000	Oswego Hospital	\$1,632	\$1,938	\$926	\$482	3.89%
3801000	Aurelia Osborn Fox Meml. H.	\$1,583	\$1,491	\$932	\$472	3.79%
3824000	Mary Imogene Bassett Hospital	\$3,476	\$4,925	\$3,894	\$2,224	4.27%
3950000	Putnam Community Hospital	\$2,055	\$2,274	\$2,149	\$1,240	4.31%
4102002	Samaritan Hospital of Troy	\$2,058	\$2,228	\$1,630	\$917	4.20%
4102003	Seton Health System	\$2,128	\$1,932	\$1,118	\$356	2.38%
4322000	Helen Hayes Hospital	\$1,467	\$0	\$0	\$0	0.00%
4324000	Nyack Hospital	\$2,440	\$2,377	\$2,508	\$1,307	3.90%
4329000	Good Samaritan H. / West Islip	\$4,417	\$2,642	\$2,369	\$650	2.05%
4353000	Summit Park H./Rockland Co. Inf.	\$3,736	\$0	\$0	\$0	0.00%
4401000	Claxton-Hepburn Medical Center	\$820	\$1,249	\$765	\$287	2.80%
4402000	Massena Memorial Hospital	\$1,135	\$1,815	\$955	\$686	5.37%
4423000	Edward John Noble / Gouverneur	\$552	\$476	\$231	\$158	5.12%
4429000	Canton-Potsdam Hospital	\$1,263	\$1	\$0	\$0	0.00%
4458700	Clifton-Fine Hospital	\$193	\$76	\$80	\$35	3.27%
4501000	Saratoga Hospital	\$2,002	\$2,749	\$2,120	\$1,233	4.35%
4601001	Ellis Hospital	\$3,929	\$5,008	\$3,914	\$2,014	3.85%
4601004	Sunnyview H. + Rehab Ctr	\$519	\$0	\$0	\$0	0.00%
4720001	Cobleskill Reg. H. Bassett/Schoh	\$913	\$357	\$274	\$133	3.63%
4823700	Schuyler Hospital	\$747	\$280	\$212	\$72	2.54%
5001000	Corning Hospital	\$2,158	\$1,104	\$695	\$276	2.97%
5002001	St James Mercy Hospital	\$1,331	\$1,597	\$850	\$519	4.56%
5022000	Ira Davenport Memorial H.	\$1,246	\$991	\$631	\$1,055	12.50%
5123000	Brookhaven Memorial H.	\$7,369	\$6,702	\$6,393	\$5,580	6.52%
5126000	Southampton Hospital	\$1,370	\$2,744	\$2,339	\$2,454	7.84%
5127000	Eastern Long Island Hospital	\$861	\$718	\$1,136	\$1,210	7.96%
5149000	John T Mather Memorial H.	\$2,051	\$1,493	\$1,943	\$697	2.68%

Exhibit 18 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
5149001	St Charles Hospital	\$1,602	\$1,222	\$1,085	\$252	1.74%
5151001	University H. at Stony Brook	\$6,334	\$10,693	\$14,537	\$9,614	4.94%
5153000	Huntington Hospital	\$3,768	\$2,305	\$1,829	\$493	2.02%
5154000	Southside Hospital	\$7,913	\$5,183	\$4,534	\$3,139	5.18%
5154001	Good Samaritan Hospital / Suffern	\$8,528	\$2,880	\$3,261	\$897	2.06%
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$1,866	\$2,477	\$2,048	\$1,573	5.74%
5157003	St Catherine of Siena	\$1,151	\$517	\$569	\$59	0.78%
5263000	Catskill Reg. M C - G Hermann	\$9,193	\$3,559	\$2,501	\$2,999	8.97%
5263700	Catskill Regional Medical Center	\$547	\$85	\$65	\$31	3.56%
5401001	Cayuga M C at Ithaca	\$1,840	\$1,712	\$1,088	\$439	3.01%
5501000	Benedictine Hospital	\$2,173	\$1,399	\$1,097	\$511	3.48%
5501001	Kingston H.	\$2,385	\$1,790	\$1,346	\$776	4.31%
5526700	Ellenville Regional Hospital	\$1,766	\$312	\$133	\$58	3.27%
5601000	Glens Falls Hospital	\$4,008	\$5,675	\$3,731	\$2,251	4.51%
5820000	Wayne Health Care	\$2,518	\$1,480	\$813	\$634	5.83%
5901000	Hudson Valley Hospital	\$1,727	\$1,825	\$1,620	\$941	4.34%
5902001	White Plains H. Med Ctr	\$2,129	\$3,830	\$3,951	\$2,201	4.16%
5902002	Burke Rehabilitation Center	\$173	\$2	\$29	\$0	0.12%
5903000	Mount Vernon Hospital	\$10,481	\$4,788	\$5,024	\$9,609	14.30%
5904000	Sound Shore M. C. Westchester	\$10,764	\$9,163	\$7,210	\$11,260	11.67%
5907001	St Johns Riverside Hospital	\$3,958	\$5,389	\$5,071	\$5,128	7.56%
5907002	St Josephs Hospital Yonkers	\$8,606	\$6,422	\$6,270	\$12,650	15.08%
5920000	Northern Westchester Hospital	\$1,334	\$1,070	\$901	\$177	1.47%
5922000	Lawrence Hospital	\$1,392	\$2,558	\$2,214	\$1,267	4.28%
5925000	Community H. at Dobbs Ferry	\$259	\$325	\$0	\$0	0.00%
5932000	Phelps Meml. H. Association	\$1,540	\$2,149	\$1,570	\$566	2.70%
5957000	Blythedale Childrens Hospital	\$201	\$181	\$158	\$18	0.87%
5957001	Westchester Medical Center	\$8,155	\$5,239	\$9,656	\$4,023	3.11%
6027000	Wyoming County Community H.	\$689	\$825	\$467	\$260	4.16%
6120700	Soldiers and Sailors Meml. H.	\$919	\$45	\$42	\$4	0.67%
7000001	Bronx-Lebanon H. Ctr.	\$44,658	\$13,405	\$14,465	\$13,556	7.01%
7000002	Jacobi Medical Center	\$8,791	\$23,082	\$23,132	\$28,615	9.25%
7000006	Montefiore H. + M.C.	\$23,289	\$15,550	\$17,838	\$6,067	2.54%
7000008	Lincoln Medical + Mental Hlth Ctr	\$9,618	\$24,785	\$24,612	\$42,945	13.04%
7000011	Calvary Hospital	\$686	\$0	\$0	\$0	0.00%
7000014	St Barnabas Hospital	\$22,560	\$14,075	\$13,768	\$19,879	10.79%
7000024	North Central Bronx Hospital	\$4,842	\$11,277	\$9,635	\$15,327	11.89%
7000025	NY Westchester Square M C	\$1,029	\$1,777	\$1,504	\$880	4.38%
7001002	Brookdale Hosp M C	\$23,129	\$7,220	\$7,914	\$4,744	4.48%

Exhibit 18 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
7001003	Brooklyn Hospital	\$4,612	\$4,829	\$4,300	\$1,825	3.17%
7001008	New York Community / Brooklyn	\$631	\$829	\$877	\$319	2.72%
7001009	Coney Island Hospital	\$4,153	\$15,997	\$16,569	\$24,161	10.90%
7001016	Kings County Hospital Center	\$15,302	\$36,697	\$37,790	\$71,658	14.17%
7001017	Long Island College Hospital	\$6,153	\$4,583	\$4,671	\$1,921	3.07%
7001019	Lutheran Medical Center	\$34,477	\$6,711	\$7,333	\$4,091	4.17%
7001020	Maimonides Medical Center	\$14,949	\$9,081	\$9,562	\$3,924	3.07%
7001021	New York Methodist H of Brooklyn	\$4,092	\$5,988	\$5,920	\$2,266	2.86%
7001024	Episcopal Health Services, Inc	\$1,766	\$1,717	\$1,762	\$616	2.61%
7001033	Kingsbrook Jewish M C	\$1,504	\$2,923	\$2,626	\$1,299	3.70%
7001035	Wyckoff Heights Hospital	\$8,695	\$7,066	\$6,393	\$5,316	6.22%
7001037	State University H. Downstate	\$5,418	\$8,431	\$9,950	\$6,604	4.96%
7001041	Beth Israel M C - Kings Hwy Div	\$1,291	\$929	\$1,094	\$361	2.46%
7001045	Woodhull Medical + Mental Hlth Ctr	\$8,021	\$26,816	\$25,009	\$46,094	13.78%
7001046	Interfaith Medical Center	\$12,918	\$3,108	\$3,299	\$1,794	4.07%
7002000	New York Downtown	\$6,532	\$4,192	\$3,491	\$888	1.90%
7002001	Bellevue Hospital Center	\$14,507	\$30,920	\$32,212	\$48,233	11.19%
7002002	Beth Israel Medical Center	\$13,373	\$3,610	\$4,650	\$946	1.52%
7002009	Harlem Hospital Center	\$8,243	\$14,023	\$13,576	\$16,761	9.23%
7002012	Hospital for Special Surgery	\$966	\$0	\$0	\$0	0.00%
7002017	Lenox Hill Hospital	\$7,653	\$3,294	\$5,499	\$1,726	2.35%
7002020	Memorial H. for Cancer	\$7,709	\$1,571	\$4,072	\$428	0.79%
7002021	Metropolitan Hospital Center	\$7,288	\$16,958	\$15,576	\$23,795	11.42%
7002024	Mount Sinai Hospital	\$13,547	\$10,054	\$14,143	\$5,390	2.85%
7002026	New York Eye+Ear Infirmary	\$1,913	\$2,636	\$2,980	\$3,323	8.33%
7002031	Rockefeller University Hospital	\$43	\$0	\$0	\$0	0.00%
7002032	St Luke's / Roosevelt H. Center	\$25,112	\$14,719	\$17,802	\$10,408	4.37%
7002037	St Vincent's Hospital	\$3,250	\$6,457	\$3,010	\$467	1.16%
7002050	Goldwater Memorial Hospital	\$3,212	\$0	\$0	\$0	0.00%
7002051	Coler Memorial Hospital	\$2,214	\$0	\$0	\$0	0.00%
7002052	North General Hospital	\$1,602	\$1,714	\$920	\$239	1.94%
7002053	NY University Med Ctr	\$5,195	\$923	\$3,954	\$457	0.86%
7002054	New York Presbyterian H.	\$20,351	\$8,333	\$17,344	\$3,519	1.52%
7003000	City Hospital Ctr at Elmhurst	\$7,479	\$30,515	\$31,881	\$59,092	13.85%
7003001	Flushing H. and Medical Center	\$7,578	\$8,838	\$7,860	\$9,836	9.35%
7003003	Jamaica Hospital	\$34,641	\$22,615	\$22,243	\$42,849	14.40%
7003004	Long Island Jewish-Hillside M C	\$8,784	\$7,471	\$10,687	\$4,069	2.85%
7003006	Peninsula Hospital Center	\$1,548	\$2,249	\$2,285	\$1,999	6.54%
7003007	Queens Hospital Center	\$6,535	\$23,393	\$22,830	\$46,887	15.35%

Exhibit 18 (Continued)

**Allocations by Individual Hospital: Actual, CARE, BASE, and BASE STEEP, with
BASE Percent of Cost, 2010: All 200 New York State Hospitals—
All Allocations Total \$847 Million Statewide
(All Dollars in Thousands)**

	Hospital Name	Total Actual Allocation	CARE	BASE	BASE STEEP	BASE % of cost
7003010	New York Medical Ctr of Queens	\$7,629	\$6,910	\$6,936	\$2,901	3.13%
7003013	Forest Hills - North Shore	\$1,849	\$2,404	\$2,112	\$935	3.31%
7003015	Mount Sinai H. of Queens	\$4,909	\$4,041	\$4,753	\$6,910	10.87%
7004003	Staten Island University H.	\$8,231	\$11,115	\$11,930	\$7,805	4.89%
7004010	Richmond University Medical	\$7,484	\$5,407	\$4,944	\$2,884	4.36%

APPENDIX Exhibits

Appendix Exhibit 1

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Name (listed alphabetically)	Dollar Uncompensated Care Distributions in					
	2005	2006	2007	2008	2009	2010 *
Albany Medical Center	652,011	789,524	1,322,080	1,620,907	1,220,457	\$1,804,808
Albany Medical Center Hospital	2,931,590	3,406,576	4,318,301	6,022,734	5,713,667	\$5,067,711
Albany Medical Center South Campus	44,470	301	39,102	40,565	36,948	\$58,542
Albany Hospital Association	748,730	664,511	477,396	713,197	1,360,177	\$1,153,914
Albany Memorial Hospital	303,068	251,909	385,917	442,251	199,039	\$206,567
Albany sum - two hospitals	2,246,058	1,940,926	1,480,785	1,597,956	1,209,134	\$1,953,147
Albany Women Medical Center	1,009,393	895,512	974,614	1,394,731	1,634,775	\$1,590,012
Albany Memorial Hospital	682,532	768,572	934,807	1,374,778	1,239,358	\$1,027,548
Albany (000155, 000156)	1,735,754	1,974,544	2,414,626	2,954,772	3,551,336	\$3,476,216
Albany Hospital Of Schoharie County	527,536	745,266	784,990	832,777	1,148,086	\$912,505
Albany Hospital Center	14,324,406	14,324,406	14,324,406	14,324,406	14,324,406	\$14,506,897
Albany Women's Hospital	89,822	45,487	38,252			
Albany Hospital	1,193,069	1,742,108	2,280,455	2,000,890	3,320,811	\$2,173,392
Albany Chaffee Hospital	313,384	502,074	322,118	565,547	567,296	\$389,829
Albany Kings Highway Hospital	650,645	0	1,348,407	1,444,797	435,941	\$1,291,175
Albany Medical Center	40,087,707	39,463,138	30,614,455	24,038,443	11,934,105	\$13,372,697
Albany Children's Hospital	394,221	363,853	520,570	683,771	271,413	\$200,697
Albany Canon Hospital Center	29,096,469	57,512,577	60,251,668	37,650,751	46,745,155	\$44,658,196
Albany University Hospital	23,027,399	15,356,907	19,262,468	13,591,233	24,516,368	\$23,128,650
Albany Memorial Hospital M.C.	3,707,643	4,072,520	4,132,111	6,675,578	7,252,043	\$7,368,646

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
7001003	Brooklyn Hospital Center	9,151,491	7,132,260	9,068,009	6,488,181	4,599,640	\$4,612,165
0601000	Brooks Memorial Hospital	408,142	443,438	426,806	478,279	553,268	\$563,383
5120000	Brunswick Hospital Center, Inc.	1,511,676	1,688,635	1,282,620			
5902002	Burke Rehabilitation Hospital	0	513,587	162,934	119,066	183,803	\$172,670
7002003	Cabrini Medical Center	3,245,583	1,317,362	2,022,813	606,716		
7000011	Calvary Hospital, Inc.	478,659	655,395	828,452	585,684	697,034	\$686,321
4429000	Canton-Potsdam Hospital	786,172	663,216	492,757	2,126,831	1,569,959	\$1,263,497
2238001	Carthage Area Hospital, Inc	346,668	370,845	476,838	509,543	427,762	\$618,629
7003027	Catholic Med. Ctr. Brook/Qns/Caritas	15,371,022	16,214,695	11,956,314	11,851,907		
5401001	Cayuga Medical Center At Ithaca	782,380	864,655	1,254,631	1,610,223	1,457,083	\$1,840,419
5155000	Central Suffolk Hospital	1,254,513	506,695	765,933	1,090,737	1,445,182	\$1,865,577
0901001	Champlain Valley Physicians Hospital	1,333,098	1,527,978	1,561,262	2,002,577	1,977,688	\$2,065,925
0824000	Chenango Memorial Hospital	1,584,037	1,416,702	1,320,908	1,638,424	1,749,271	\$1,645,289
3421000	Clifton Springs Hospital And Clinic	141,592	285,274	326,825	300,782	398,534	\$433,273
4458700	Clifton sum(999994, 000056)	215,785	196,644	286,538	222,944	277,686	\$193,184
7002051	Coler Memorial Hospital	2,434,621	2,434,621	2,434,621	2,434,621	2,434,621	\$2,214,098
1001000	Columbia Memorial Hospital	1,231,371	1,447,437	2,068,667	1,855,570	2,141,284	\$2,318,849
5263700	Com Gen Hosp - Grover Hermann Div	289,976	1,108,137	387,564	620,865	615,626	\$546,619
3301000	Community General Hospital	816,124	727,060	863,567	963,654	1,021,869	\$1,166,388
5263000	Community General Hospital Of SC	8,330,153	3,944,408	7,442,527	8,317,814	9,059,556	\$9,193,498
5925000	Community Hospital At Dobbs Ferry	157,797	340,192	299,778	254,741	414,176	\$259,481
2625000	Community Memorial Hospital, Inc.	627,104	617,629	544,857	531,198	700,883	\$752,834
7001009	Coney Island Hospital	3,857,457	3,857,457	3,857,457	3,857,457	3,857,457	\$4,153,473

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
5001000	Corning Hospital	1,839,795	1,540,643	2,354,733	2,240,858	772,353	\$2,157,942
3522000	Cornwall/St. Luke's sum – two hosps	2,097,245	2,742,308	2,920,294	3,901,680	3,639,787	\$3,519,072
1101000	Cortland Memorial Hospital	1,077,792	1,203,749	1,045,541	1,774,624	1,169,125	\$1,345,583
3301008	Crouse Hospital	1,928,630	2,341,105	2,678,740	2,904,510	3,198,019	\$3,639,982
0226700	Cuba Memorial Hospital, Inc.	527,689	314,703	389,181	484,377	578,909	\$789,459
1229700	Delaware Valley Hospital	712,288	1,190,549	939,979	1,020,570	618,750	\$554,207
5127000	Eastern Long Island Hospital	390,711	285,817	253,384	370,515	666,558	\$860,545
4423000	Edward John Noble Hospital	385,712	452,670	509,328	487,904	451,758	\$552,394
1552701	Elizabethtown Community Hospital	396,635	349,933	289,670	362,215	409,167	\$418,944
5526700	Ellenville Community Hospital	3,121,882	1,698,704	1,534,309	1,267,994	1,212,791	\$1,766,415
4601001	Ellis Hospital	1,182,540	1,420,126	1,708,448	4,782,366	4,685,410	\$3,928,892
7003000	Elmhurst Hospital Center	6,774,681	6,774,681	6,774,681	6,774,681	6,774,681	\$7,478,708
7001024	Episcopal sum - three hospitals	3,398,216	3,269,171	3,557,491	3,298,114	2,896,717	\$1,765,807
1401005	Erie County Medical Center	4,171,029	4,171,029	4,171,029	4,171,029	4,171,029	\$4,216,936
3429000	F.F. Thompson Hospital	662,242	745,218	847,412	976,505	853,794	\$804,348
3202003	Faxton St. Luke's - three hospitals	1,439,170	1,654,382	1,632,111	1,736,423	1,689,099	\$2,472,655
7003001	Flushing Hospital Medical Center	7,974,376	9,881,200	9,344,275	7,933,768	11,124,589	\$7,578,235
3801000	Fox Memorial Hospital, A.O.	1,255,237	1,673,735	1,362,126	1,626,877	1,682,003	\$1,582,895
2910000	Franklin Hospital Medical Center	2,843,029	2,120,238	1,366,212	1,713,034	2,386,878	\$2,944,310
3402000	Geneva General Hospital	1,431,352	1,027,229	1,300,163	1,167,293	1,494,751	\$1,387,966
5601000	Glens Falls Hospital	2,396,751	2,636,768	2,465,136	2,373,907	3,162,524	\$4,007,540
7002050	Goldwater Memorial Hospital	3,520,356	3,520,356	3,520,356	3,520,356	3,520,356	\$3,211,610
4329000	Good Samaritan Hospital	2,007,738	2,877,853	3,821,462	3,371,896	2,786,370	\$4,416,633

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
5154001	Good Samaritan Hospital	4,423,482	3,503,196	4,127,100	5,919,256	7,149,819	\$8,527,566
7002009	Harlem Hospital Center	8,554,787	8,554,787	8,554,787	8,554,787	8,554,787	\$8,242,942
4322000	Helen Hayes Hospital	1,630,284	1,630,284	1,630,284	1,630,284	1,630,284	\$1,467,256
4401000	Hepburn Medical Center	2,008,313	1,001,508	624,588	795,722	821,390	\$819,858
2701001	Highland Hospital Of Rochester	884,420	1,458,721	1,454,068	1,374,235	1,761,262	\$1,731,973
7002011	Hospital For Joint Diseases	1,467,796	1,399,007	1,430,555	1,315,827		
7002012	Hospital For Special Surgery	745,373	869,560	1,012,203	1,227,851	1,232,217	\$966,032
5901000	Hudson Valley Hospital Center	460,947	1,468,047	897,205	1,031,672	1,161,299	\$1,726,687
5153000	Huntington Hospital	2,086,496	1,616,930	2,789,178	3,359,086	3,857,706	\$3,767,766
3154000	Inter Community Memorial Hospital	636,472	517,368	604,009	663,207	543,193	\$578,192
7001046	Interfaith Medical Center	23,999,154	6,652,638	12,905,413	21,214,450	12,820,295	\$12,917,697
5022000	Ira Davenport Memorial Hospital	802,034	849,411	777,529	1,166,525	942,091	\$1,245,931
7000002	Jacobi Medical Center	8,596,565	8,596,565	8,596,565	8,596,565	8,596,565	\$8,791,419
7003003	Jamaica Hospital Medical Center	32,105,338	43,361,588	31,946,228	35,305,887	35,428,610	\$34,640,623
5149000	John T. Mather Memorial Hospital	1,048,152	1,846,713	1,228,158	865,110	1,212,373	\$2,051,361
0228000	Jones Memorial Hospital	444,798	795,714	449,706	446,263	965,294	\$663,385
1401014	Kaleida summary - see below						
1404000	Kenmore Mercy Hospital	384,320	473,449	506,175	556,239	602,583	\$818,060
7001016	Kings County Hospital Center	15,013,975	15,013,975	15,013,975	15,013,975	15,013,975	\$15,301,576
7001033	Kingsbrook Jewish Medical Center	2,070,981	5,970,135	5,582,805	2,500,476	2,538,139	\$1,504,177
5501001	Kingston Hospital	1,347,368	1,113,231	1,623,113	1,512,744	2,159,584	\$2,384,860
7001017	L.I. College Hospital	11,646,984	21,571,912	12,840,610	17,082,551	8,518,496	\$6,153,303
7003004	L.I. Jewish Med Ctr	14,119,493	14,732,411	12,727,174	8,523,477	8,133,003	\$8,784,455
2728001	Lakeside Memorial Hospital	207,950	461,032	513,203	325,292	413,023	\$359,933

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
5922000	Lawrence Hospital	806,252	971,978	1,140,384	962,579	1,110,624	\$1,392,195
3701000	Lee Memorial Hospital, A. L.	639,363	678,026	899,745	1,035,238	404,444	\$0
7002017	Lenox Hill Hospital	4,776,000	4,928,091	4,898,249	5,296,630	5,882,530	\$7,653,348
2424000	Lewis County General Hospital	549,673	619,766	571,111	511,262	688,057	\$885,659
7000008	Lincoln Medical And Mental Hlth Ctr	9,421,550	9,421,550	9,421,550	9,421,550	9,421,550	\$9,618,489
2129700	Little Falls Hospital	550,761	682,521	747,643	727,919	735,294	\$844,518
3101000	Lockport Memorial Hospital	317,420	310,354	301,901	290,523	377,062	\$417,909
2902000	Long Beach Medical Center	1,612,388	1,098,649	1,153,842	1,621,672	1,602,314	\$1,558,320
7001019	Lutheran Medical Center	19,326,237	16,673,501	26,963,815	25,551,089	34,207,879	\$34,476,556
7001020	Maimonides Medical Center	15,527,271	17,760,376	16,542,360	15,474,593	13,019,535	\$14,949,411
7002019	Manhattan Eye Ear & Throat Hospital	2,960,959	3,323,781	1,275,576	834,980	1,222,752	
1226701	Margaretville Memorial Hospital	4,200,332	437,039	140,000	611,297	445,061	\$582,330
4402000	Massena Memorial Hospital	686,519	829,431	785,308	952,527	1,013,131	\$1,135,071
3622000	Medina Memorial Hospital	481,163	535,404	569,847	468,346	632,205	\$493,136
7002020	Memorial Hospital For Cancer And All	6,850,247	5,576,285	6,415,913	6,320,429	7,430,884	\$7,708,682
0101003	Memorial Hospital, Albany	650,014	775,069	663,813	834,114	773,572	\$1,210,885
3535001	Mercy Community Hospital	989,340	1,538,146	1,725,592	2,862,217	3,083,116	\$3,536,049
1401008	Mercy Hospital Of Buffalo	1,185,043	1,419,122	1,621,668	1,524,687	1,509,595	\$2,097,104
2909000	Mercy Medical Center	1,629,589	2,401,134	2,104,115	2,495,949	2,247,149	\$2,797,050
7002021	Metropolitan Hospital Center	7,345,640	7,345,640	7,345,640	7,345,640	7,345,640	\$7,288,090
2701006	Monroe Community Hospital	0	0	7,308	7,877		
7000006	Montefiore Medical Center	25,097,294	21,713,824	19,430,449	20,620,392	26,793,526	\$23,289,016
1564701	Moses Ludington Hospital	145,260	142,157	549,260	411,383	464,476	\$438,413
7002024	Mount Sinai Hospital	14,847,460	16,025,267	13,863,578	11,812,403	13,380,617	\$13,547,268

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
7003015	Mount Sinai Hospital Of Queens	2,342,459	2,291,527	1,978,721	1,999,069	3,580,205	\$4,909,036
5903000	Mount Vernon Hospital	7,743,154	9,264,921	10,364,787	8,360,264	13,789,972	\$10,480,597
3121001	Mt. St. Mary's Hospital	143,478	170,277	335,119	345,697	426,059	\$635,869
7001008	N.Y. Community Hospital Of Brooklyn	359,470	387,643	753,709	390,882	547,950	\$630,656
2950002	Nassau County Medical Center	7,547,805	7,547,805	7,547,805	7,547,805	7,547,805	\$7,424,335
1701000	Nathan Littauer Hospital & Nurs Home	816,393	779,546	1,556,987	1,508,342	1,654,645	\$2,034,085
2952006	New Island Hospital	714,283	0	604,780	1,006,033	823,210	\$1,363,814
7002054	New York - Presbyterian – four hosps	34,453,166	30,839,357	29,546,966	26,486,207	27,856,365	\$20,351,378
7002026	New York Eye And Ear Infirmary	1,351,260	1,679,475	1,921,559	2,984,867	2,828,972	\$1,913,494
7001021	New York Methodist Hospital	10,667,686	8,829,738	5,833,605	4,104,386	3,629,542	\$4,091,989
7002053	New York University - three hospitals	4,065,559	5,200,053	4,541,839	4,720,020	6,133,280	\$5,195,446
5820000	Newark-Wayne Community Hospital	789,160	1,170,301	1,263,008	1,607,669	2,231,786	\$2,518,376
3102000	Niagara Falls Memorial Medical Ctr.	475,802	450,302	596,471	1,345,561	881,957	\$1,238,660
2527000	Nicholas H. Noyes Memorial Hospital	590,024	642,863	601,521	469,484	749,798	\$844,567
7000024	North Central Bronx Hospital	4,940,311	4,940,311	4,940,311	4,940,311	4,940,311	\$4,841,757
7002052	North General Hospital	8,847,447	5,002,932	5,280,198	6,424,404	3,100,439	\$1,602,560
2951001	North Shore summary - see below						
2952005	North Shore Univ Hosp At Plainview	878,309	1,309,283	1,039,578	978,857	680,976	\$976,003
1327000	Northern Dutchess Hospital	902,138	654,294	747,468	1,004,612	988,671	\$1,460,048
5920000	Northern Westchester Hospital	713,029	1,003,092	1,199,827	1,151,160	895,278	\$1,333,518
7003013	NSUH @ Forest Hills	3,189,004	2,102,791	1,763,343	2,617,504	1,972,114	\$1,848,759
7003010	NY Medical Ctr Of Queens	7,884,477	8,209,592	7,176,367	7,272,783	6,111,664	\$7,628,852
7000025	NY Westchester Sq.	681,564	619,710	708,820	718,135	627,706	\$1,028,580
4324000	Nyack Hospital	1,283,046	1,720,846	2,769,339	2,105,301	2,142,510	\$2,439,854

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
7002000	NYU Downtown Hospital	3,473,536	1,521,512	4,580,648	2,440,569	2,762,191	\$6,531,943
1254700	O'Connor sum - two hospitals	383,834	369,852	400,940	457,040	565,759	\$436,106
0401001	Olean General Hospital	1,118,572	1,048,730	1,008,772	913,191	1,283,759	\$1,319,367
2601001	Oneida Healthcare Center	666,273	774,926	690,079	1,245,835	1,087,123	\$1,017,657
3702000	Oswego Hospital	1,264,380	1,106,718	891,285	1,003,085	1,575,395	\$1,632,439
0301001	Our Lady Of Lourdes Memorial Hosp.	1,141,237	1,518,214	1,963,938	2,521,940	2,411,012	\$1,926,264
7000005	Our Lady Of Mercy Medical Center	5,347,844	5,347,628	4,435,770	4,459,279		
2754001	Park Ridge sum - three hospitals	1,891,089	2,425,052	2,962,941	3,359,233	3,413,757	\$3,588,274
7003020	Parkway	1,006,009	358,504	671,614	464,233		
7003006	Peninsula Hospital Center	1,954,481	1,306,716	1,963,410	1,110,988	1,237,921	\$1,547,764
5932000	Phelps Memorial Hospital Center	1,025,869	1,000,791	1,514,186	1,187,003	1,073,655	\$1,539,863
3950000	Putnam Hospital Center	809,757	1,208,959	823,400	1,470,247	1,651,630	\$2,054,930
7003007	Queens Hospital Center	6,144,656	6,144,656	6,144,656	6,144,656	6,144,656	\$6,535,095
2221700	River	315,135	140,000	287,120	796,983	391,861	\$514,421
2701003	Rochester General Hospital	5,601,074	5,620,066	5,489,036	7,544,521	7,393,612	\$8,059,197
7002031	Rockefeller University	0	0	0	0	0	\$42,834
3201002	Rome Memorial Hospital	755,545	557,243	606,349	687,350	713,252	\$955,479
1401010	Roswell Park Cancer Institute	2,474,478	2,474,478	2,474,478	2,474,478	2,474,478	\$2,227,030
3529000	Saint Anthony Community Hospital	399,684	433,234	469,130	571,935	375,050	\$389,372
4102002	Samaritan Hospital	1,026,418	1,000,233	1,012,656	1,424,622	1,533,286	\$2,057,903
2201000	Samaritan Medical Center	1,604,835	1,535,821	1,519,885	1,758,709	2,070,098	\$2,614,340
4501000	Saratoga Hospital And Nursing Home	684,631	842,917	1,048,235	1,069,386	1,332,189	\$2,001,529
4823000	Schuyler Hospital	682,344	983,367	1,061,858	658,579	1,465,611	\$746,823
4102003	Seton Health System, Inc.	734,142	1,285,121	1,316,761	1,559,338	1,996,683	\$2,128,434

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
1401006	Sheehan Memorial Hospital	0	1,684,655	220,481	433,781	243,338	\$25,066
7004010	Sisters / Richmond U MC	7,697,371	9,426,003	6,964,742	4,986,839	6,078,018	\$7,484,123
1401013	Sisters Of Charity Hospital	1,365,076	1,263,995	1,447,793	1,702,943	1,759,041	\$2,356,040
6120000	Soldiers & Sailors Memorial Hospital	682,310	767,386	997,479	1,189,470	879,388	\$918,559
5904000	Sound Shore Med. Ctr. Westchester	6,763,723	7,639,342	7,522,686	6,329,701	9,871,304	\$10,764,435
2950001	South Nassau Communities Hospital	2,108,516	1,868,430	2,190,795	2,517,788	3,160,102	\$3,760,612
5126000	Southampton Hospital	1,201,082	861,093	738,019	1,157,343	1,129,654	\$1,370,154
5154000	Southside Hospital	5,240,230	3,710,377	6,197,517	7,813,509	9,015,791	\$7,912,849
7000014	St. Barnabas Hospital	9,196,183	10,985,233	14,397,241	22,722,148	16,518,243	\$22,559,706
5157003	St. Catherine of Sienna Medical Center	0	671,186	785,746	681,215	1,250,660	\$1,150,810
5149001	St. Charles Hospital & Rehab. Center	878,759	939,629	370,140	1,237,726	1,473,986	\$1,602,089
7002033	St. Clare's Hosp & Hlth Ctr	5,453,594	6,011,426	5,106,316			
4601002	St. Clare's Hospital	1,119,719	1,682,923	3,434,842	2,819,648		
3202002	St. Elizabeth Medical Center	1,163,158	1,225,636	1,246,878	1,356,279	1,677,499	\$1,852,118
2953000	St. Francis Hospital	33,796	864,739	1,029,086	1,658,714	1,042,080	\$1,057,133
1302000	St. Francis sum - three hospitals	1,566,955	1,737,489	2,073,844	1,556,168	2,347,857	\$3,934,448
5002001	St. James Mercy Hospital	2,043,266	1,527,002	1,110,218	1,340,846	1,348,353	\$1,331,487
5907001	St. John's Riverside	2,695,076	3,596,694	3,958,078	4,093,793	3,747,595	\$3,958,386
1455000	St. Joseph Hospital	438,155	434,545	489,154	690,673	498,813	\$588,318
0701001	St. Joseph's Hospital	738,967	776,004	847,454	842,613	697,750	\$1,058,161
3301003	St. Joseph's Hospital Health Center	2,733,276	3,385,317	3,433,754	3,296,346	3,699,141	\$4,607,994
7002032	St. Luke's - Roosevelt Hospital	32,738,652	28,730,614	28,057,107	28,654,307	26,134,492	\$25,112,436
2801001	St. Mary's Hospital At Amsterdam	1,339,650	1,146,848	1,690,780	1,566,512	801,809	\$1,195,848
7001025	St. Mary's Hospital Of Brooklyn	12,359,534					

Appendix Exhibit 1 (Continued)

Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Op. Cert. No.	Hospital Name	Dollar Uncompensated Care Distributions in					
		2005	2006	2007	2008	2009	2010 *
0101004	St. Peter's Hospital	1,021,299	1,218,923	3,121,697	3,706,064	3,725,555	\$3,467,897
7002037	St. Vincent's Hospital - two hospitals	16,991,848	11,598,318	8,413,023	8,063,791	10,470,744	\$3,251,035
5907002	St. Joseph's Medical Center	4,023,241	3,964,099	4,869,079	4,997,581	6,972,064	\$8,606,253
7004003	Staten Island Univ. Hosp. - two hosps	6,544,908	4,615,648	4,842,654	5,611,387	6,148,609	\$8,230,807
2701005	Strong Memorial Hospital	7,059,287	7,170,883	7,980,786	9,360,254	10,505,420	\$7,673,718
4353000	Summit Park Hospital – Detox	2,506,684	4,162,752	4,729,434	4,841,621	5,645,573	\$3,735,844
4601004	Sunnyview Hospital	0	0	0	0	300,008	\$519,215
0427000	TLC Lake Shore sum - three hospitals	697,308	953,136	755,228	1,009,202	1,242,229	\$1,615,746
1227000	Tri-town Regional Hospital	459,947	0	0		0	\$593,120
0303001	United Health Services Hospitals	3,174,735	3,744,503	4,716,485	4,221,085	4,864,480	\$4,438,134
1801000	United Mem sum - three hospitals	1,075,737	1,023,038	1,018,999	866,923	855,258	\$880,922
3301007	University Hospital @ Syracuse	4,116,766	4,116,766	4,116,766	4,116,766	4,116,766	\$3,889,107
5151001	University Hospital At Stony Brook	6,488,961	6,488,961	6,488,961	6,488,961	6,488,961	\$6,334,467
7001037	University Hospital Of Brooklyn	5,635,643	5,635,643	5,635,643	5,635,643	5,635,643	\$5,417,604
1302001	Vassar Brothers Hospital	1,701,999	2,389,244	2,902,660	2,832,555	4,235,170	\$5,127,337
7001032	Victory Memorial Hospital	1,011,348	879,444	1,232,479	1,588,304		
5957001	Westchester Medical Center	8,709,412	8,709,412	8,709,412	8,709,412	8,709,412	\$8,154,949
0632000	Westfield Memorial Hospital	285,166	318,787	271,221	346,114	299,533	\$292,889
5902001	White Plains Hospital Center	1,811,431	2,127,569	2,142,293	2,276,215	2,170,530	\$2,128,645
2908000	Winthrop-University Hospital	3,175,201	3,058,265	2,613,858	3,288,150	4,149,259	\$4,941,591
0602001	Woman's Christian Association	1,081,009	917,116	1,019,742	1,059,650	1,222,726	\$1,565,697
7001045	Woodhull Medical Center	7,637,122	7,637,122	7,637,122	7,637,122	7,637,122	\$8,020,616
7001035	Wyckoff Heights Medical Center	12,748,056	9,292,422	13,032,482	23,878,762	16,601,998	\$8,700,988
6027000	Wyoming County Community Hospital	603,944	556,224	575,343	568,319	593,076	\$688,906

Appendix Exhibit 1 (Continued)
Actual Uncompensated Care Distributions to New York State Hospitals, 2005 - 2010

Notes

* Sum of distributions for hospitals listed in 2010 totals \$842,475,139

Hospitals are listed in slightly different orders or are groups in slightly different ways in various tables either because the data were originally compiled in those ways or to present the clearest possible comparisons over time (owing to hospital mergers, closings, and other changes over time).

This seems to be attributable to hospitals having been grouped in different ways in the two sets of data employed to prepare this table.

Sources

2005-2009: 2009 distributions from 2007 need DOH database

2010: 2010 Pools final

Appendix Exhibit 2 presents the provision of the four types of uncompensated care, by individual hospitals, for 2006, 2007, and 2008. Data for all three years are available for discharges and ER visits; these are presented in Part A. We have data only for 2007 and 2008 for regular clinic visits and for ambulatory surgery; these are presented in Part B.

Appendix Exhibit 2 – A
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
1623001	Adirondack Medical Center	102	113	96	1,497	1,554	1,652
0101000	Albany Medical Center Hospital	516	638	666	7,911	6,913	6,556
0101005	Albany Medical Ctr South Clinical Cam	7	12	9	0	1	0
0101003	Albany, Memorial Hospital Of	114	146	104	3,570	4,776	4,644
1624000	Alice Hyde Memorial Hospital	73	141	226	1,183	1,316	1,324
2801000	Amsterdam Memorial Hospital	0		0	820	833	669
0701000	Arnot-Ogden Memorial Hospital	327	322	272	4,104	4,281	4,746
0501000	Auburn Memorial Hospital	181	99	156	6,022	2,539	0
3801000	Aurelia Osborn Fox Memorial Hospital	107	189	131	1,544	1,525	1,224
	Bassett Hospital Of Schoharie	18			1,292		
7002001	Bellevue Hospital Center	1,529	1,545	1,853	26,251	25,949	25,987
	Bellevue Woman's Hospital	44			0		
5501000	Benedictine Hospital	174	172	170	2,704	2,981	2,569
1427000	Bertrand Chaffee Hospital	19	24	24	664	660	637
7002002	Beth Israel Medical Center	395	336	315	9,827	9,798	10,436
7001041	Beth Israel Medical Center - Kings Highway Div	106	105	92	2,294	2,200	2,475
5957000	Blythedale Childrens Hospital	0		0	0		0
3535001	Bon Secours Community Hospital	500	513	220	4,021	3,698	3,788
7000001	Bronx-Lebanon Hospital Center	1,763	2,367	1,140	45,218	35,590	28,210
7001002	Brookdale Hospital Medical Center	392	407	498	19,353	18,233	16,957
5123000	Brookhaven Memorial Hospital Medical	667	1,012	944	7,198	7,853	7,372

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
7001003	Brooklyn Hospital	187	160	419	9,820	8,270	8,946
0601000	Brooks Memorial Hospital	75	66	71	1,427	1,513	1,433
	Brunswick Hospital Center Inc	0			0		
5902002	Burke Rehabilitation Center	0		0	0	4,328	0
	Cabrini Medical Center	162			3,222		
7000011	Calvary Hospital	0		0	0		0
4429000	Canton-Potsdam Hospital	231	151	76	1,592	1,625	1,735
2238001	Carthage Area Hospital Inc	48	43	45	703	708	763
	Catholic Medical Ctr of Brooklyn & Queens	996	2,696		16,962	17,225	
5263000	Catskill Regional Med Ctr - G Hermann S	0		448	484	489	4,901
5263700	Catskill Regional Medical Center	582	589	0	5,198	5,074	586
5401001	Cayuga Medical Center At Ithaca	142	174	151	622	2,557	2,734
	Central Suffolk Hospital	251			880		
0901001	Champlain Valley Physicians Hospital M	304	396	266	3,441	3,433	110
0824000	Chenango Memorial Hospital Inc	115	83	102	6,367	5,164	5,085
7003000	City Hospital Center At Elmhurst	420	840	1,048	28,642	27,131	29,808
4401000	Claxton-Hepburn Medical Center	144	105	120	2,409	1,426	1,401
3421000	Clifton Springs Hospital And Clinic	25	32	37	779	759	971
4458700	Clifton-Fine Hospital	0		0	123	154	141
4720001	Cobleskill Regional Hospital		26	9		1,366	1,416
7002051	Coler Memorial Hospital	0		0	0		0
1001000	Columbia Memorial Hospital	191	219	151	3,951	4,111	3,995
5925000	Community Hospital At Dobbs Ferry	74	53	0	923	1,118	797
2625000	Community Memorial Hospital Inc	48	62	83	1,189	1,334	1,415
3301000	Community-General H. of Greater Syracuse	149	206	223	2,114	2,250	2,166

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
7001009	Coney Island Hospital	527	637	746	16,562	16,637	16,690
5001000	Corning Hospital	96	144	139	2,555	2,468	2,456
3522000	Cornwall Hospital			461			8,732
1101000	Cortland Memorial Hospital Inc	142	137	145	2,176	2,186	2,182
3301008	Crouse Hospital	619	565	382	3,219	3,447	3,297
0226700	Cuba Memorial Hospital Inc	0		0	1,528	1,559	1,474
1229700	Delaware Valley Hospital Inc	0		0	546	437	370
5127000	Eastern Long Island Hospital	158	147	59	767	770	871
	Eddy Cohoes Rehabilitation Center	0			0		
4423000	Edward John Noble / Gouverneur	56	50	52	593	668	731
1552701	Elizabethtown Community Hospital	0		0	355	354	384
5526700	Ellenville Regional Hospital	0		0	1,543	1,652	1,734
4601001	Ellis Hospital	207	215	492	3,601	4,426	8,245
7001024	Episcopal Health Services, Inc	329	200	150	3,008	4,793	3,668
1401005	Erie County Medical Center	614	586	1,232	6,913	6,761	6,672
3429000	F F Thompson Hospital	116	149	134	1,678	1,847	1,824
7003013	Forest Hills - North Shore	419	354	325	2,854	2,703	2,879
3202003	St Luke's / Faxton Memorial Hospital Center	438	432	397	17,412	18,076	18,079
7003001	Flushing Hospital And Medical Center	520	587	341	5,803	6,699	7,248
2910000	Franklin Hospital Medical Center	392	633	261	3,118	3,776	4,521
3402000	Geneva General Hospital	281	376	212	2,006	2,219	2,137
2901000	Glen Cove - North Shore	156	172	164	2,574	2,737	2,684
5601000	Glens Falls Hospital	417	465	563	5,513	5,398	5,718
7002050	Goldwater Memorial Hospital	0		0	0		0
5154001	Good Samaritan Hospital / Suffern	446	397	341	5,242	4,068	9,609
4329000	Good Samaritan Hospital / West Islip	1,200	1,001	301	12,118	9,772	4,297

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
7002009	Harlem Hospital Center	417	466	463	18,035	18,050	17,837
4322000	Helen Hayes Hospital	0		0	0		0
2701001	Highland Hospital Of Rochester	403	632	565	2,295	1,995	2,150
	Hospital For Joint Disease - Orthopedic I	66			0		
7002012	Hospital For Special Surgery	89	85	151	0		0
5901000	Hudson Valley Hospital Center	167	201	215	4,700	5,422	5,197
5153000	Huntington Hospital	700	226	423	4,901	5,026	4,575
3154000	Inter-Community Memorial Hospital At	45	55	48	153	567	567
7001046	Interfaith Medical Center	555	466	209	7,844	8,265	8,370
5022000	Ira Davenport Memorial Hospital Inc	99	93	80	1,233	1,386	1,264
7000002	Jacobi Medical Center	685	1,005	1,210	21,989	22,462	28,320
7003003	Jamaica Hospital	2,318	891	961	22,344	23,183	23,764
5149000	John T Mather Memorial Hospital	244	240	211	2,104	2,235	2,179
0228000	Memorial Hospital Of Wm F & Gertrude F Jones	126	166	154	1,018	1,114	1,129
1401002	Kaleida Health / Women And Childrens H	515	416	323	2,823	2,894	2,806
1404000	Kenmore Mercy Hospital	111	137	112	2,016	2,232	1,879
7001016	Kings County Hospital Center	1,341	1,485	1,535	36,895	38,925	43,880
7001033	Kingsbrook Jewish Medical Center	60	73	104	2,637	2,863	0
5501001	Kingston Hospital	496	521	197	3,214	3,302	3,016
2728001	Lakeside Memorial Hospital	44	58	59	980	1,076	868
5922000	Lawrence Hospital	304	359	359	3,068	2,927	3,031
	Lee Memorial, Albert Lindley	168	147		1,324	1,605	
7002017	Lenox Hill Hospital	506	449	600	3,256	3,461	4,338
2424000	Lewis County General Hospital	76	71	81	927	952	1,026
7000008	Lincoln Medical & Mental Health Center	727	1,117	1,002	38,842	40,246	41,523
2129700	Little Falls Hospital	0		0	1,282	1,319	1,440

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
3101001	Lockport Memorial Hospital	133	112	82	148	1,269	1,150
2902000	Long Beach Medical Center	74	156	137	2,122	2,210	1,652
7001017	Long Island College Hospital	471	480	452	6,345	7,002	7,639
7003004	Long Island Jewish-Hillside Med Ctr	910	852	870	4,868	1	4,635
7001019	Lutheran Medical Center	892	1,239	1,035	9,087	10,355	11,718
7001020	Maimonides Medical Center	587	599	536	7,614	8,131	8,912
	Manhattan Eye Ear And Throat Hospital	567	398		0		
1226701	Margaretville Memorial Hospital	0		0	426	547	479
3824000	Mary Imogene Bassett Hospital	282	336	288	1,094	1,171	1,369
4402000	Massena Memorial Hospital	94	106	134	1,343	1,591	2,058
3622000	Medina Memorial Hospital	135	109	70	813	1,045	859
7002020	Memorial Hospital For Cancer And Allied	0		0	0	344	0
1401008	Mercy Hospital Of Buffalo	327	473	280	4,025	4,819	5,224
2909000	Mercy Medical Center	449	361	350	2,616	3,051	3,839
7002021	Metropolitan Hospital Center	293	369	644	17,499	17,068	16,240
1401014	Millard Fillmore - Kaleida Health	661	509	560	8,675	8,501	8,319
2701006	Monroe Community Hospital	1		0	0		0
7000006	Montefiore Hospital & Medical Center	389	1,487	807	17,364	20,823	21,172
1564701	Moses-Ludington Hospital	0		0	816	869	829
7002024	Mount Sinai Hospital	355	662	595	8,810	13,187	14,365
7003015	Mount Sinai Hospital Of Queens	452	479	431	7,756	8,647	10,462
3121001	Mount St Mary's Hospital Health Center	144	185	181	1,091	1,142	1,104
5903000	Mount Vernon Hospital	62	483	510	4,121		7,520
2950002	Nassau University Medical Center	1,426	2,065	1,537	19,349	19,559	21,203
1701000	Nathan Littauer Hospital	128	167	159	3,243	3,274	3,048
2952006	New Island Hospital	247	297	249	0	2,568	2,776

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
7001008	New York Community / Brooklyn	69	76	88	1,277	1	1,814
7002000	New York Downtown H. (Formerly NYU D'town)	478	485	479	5,399	6,313	6,653
7003010	New York Medical Ctr Of Queens	340	407	927	6,877	8,036	8,866
7001021	New York Methodist Hospital Of Brooklyn	505	482	641	6,204	6,693	7,326
7002054	New York Presbyterian Hospital	741	938	1,933	23,361	25,042	26,925
3102000	Niagara Falls Memorial Medical Center	487	204	140	3,034	3,091	2,775
2527000	Nicholas H Noyes Memorial Hospital	74	70	45	849	857	905
7000024	North Central Bronx Hospital	335	420	490	12,524	15,936	16,957
7002052	North General Hospital	0	372	255	0	5,981	6,156
2951001	North Shore University Hospital	1,024	1,055	1,038	5,961	6,480	6,471
1327000	Northern Dutchess Hospital	58	72	83	1,345	1,539	1,514
5920000	Northern Westchester Hospital	103	114	124	1,425	1,525	1,882
7002026	New York Eye And Ear Infirmary	229	159	124	0		0
7000025	NY Westchester Square Medical Center	185	221	258	1,677	1,677	1,643
4324000	Nyack Hospital	151	290	217	3,571	3,866	4,622
7002053	NY University Med Ctr	488	408	442	2,667	3,466	3,528
1254700	O'Connor Hospital	0		0	492	473	532
0401001	Olean General Hospital	365	352	357	2,458	3,007	3,211
2601001	Oneida Healthcare Center	103	91	71	1,965	2,141	2,488
3523000	Orange Regional Medical Center	705	664	806	8,547	8,656	8,804
3702000	Oswego Hospital	256	251	336	1,517	1,544	1,525
0301001	Our Lady Of Lourdes Memorial Hospital	207	207	183	3,569	3,569	4,213
	Our Lady of Mercy Med. Ctr. (Montefiore later)	351	660		8,617	7,104	
	Parkway Hospital	172			789		
5155000	Peconic Bay Medical Center		260	299		3,824	3,948
7003006	Peninsula Hospital Center	159	201	240	4,753	5,221	4,640

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
5932000	Phelps Memorial Hospital Association	248	308	232	1,415	1,455	1,406
2952005	Plainview - North Shore	165	229	184	1,705	1,921	2,004
3950000	Putnam Community Hospital	238	303	346	1,720	2,033	2,189
7003007	Queens Hospital Center	745	918	1,091	19,298	23,715	19,934
7004010	Richmond University Medical		231	623		3,263	6,112
2221700	River Hospital	0	771	0	730	8,105	668
2701003	Rochester General Hospital	1,102		899	12,017	729	11,915
7002031	Rockefeller University Hospital	0	940	0	0	11,842	0
3201002	Rome Hospital And Murphy Memorial Ho	241		138	2,021		2,406
1401010	Roswell Park Memorial Institute	0	200	0	0	1,918	0
4102002	Samaritan Hospital Of Troy	206		191	4,317		4,931
2201000	Samaritan Medical Center	212	247	187	3,227	5,225	3,666
4501000	Saratoga Hospital	266	245	262	3,800	4,101	3,278
4823700	Schuyler Hospital	0	294	0	916	3,126	476
4102003	Seton Health System	273		221	2,822	857	857
1401006	Sheehan Memorial Emergency Hospital	7	310	0	0	4,004	0
1401013	Sisters Of Charity Hospital	128	83	175	2,615		3,476
	Sisters Of Charity Medical Center	408			8,105		
6120700	Soldiers And Sailors Memorial Hospital	0		0	657	746	706
5904000	Sound Shore Medical Center Of Westchester	168	349	1,060	5,228	5,377	9,307
2950001	South Nassau Communities Hospital	341	424	574	3,419	3,739	3,875
5126000	Southampton Hospital	264	236	343	2,696	2,367	1,997
5154000	Southside Hospital	744	787	613	10,807	12,789	11,547
3529000	St Anthony Community Hospital	124	76	91	1,544	1,852	2,008
7000014	St Barnabas Hospital	231	199	1,385	19,182	20,636	19,927
5157003	St Catherine Of Siena	96	165	93	1,282	1,470	664

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
5149001	St Charles Hospital	101	107	57	2,640	2,951	2,515
	St Clare's Hospital Of Schenectady	0			0		
3202002	St Elizabeth Medical Center	168	253	273	3,711	4,299	3,118
1302000	St Francis Hospital Of Poughkeepsie	241	304	117	3,780	4,988	4,988
2953000	St Francis Hospital Of Roslyn	254	103	101	436	521	479
5002001	St James Mercy Hospital	122	135	78	1,091	1,297	1,318
5907001	St Johns Riverside Hospital	367	829	534	3,976	4,398	4,734
1455000	St Joseph Hospital	72	128	0	1,609	1,876	2,005
3301003	St Josephs Hospital Health Center	245	492	531	6,364	6,478	6,205
0701001	St Josephs Hospital Of Elmira	153	172	125	2,300	2,192	2,049
5907002	St Josephs Hospital Yonkers	624	734	619	7,615	7,726	8,279
7002032	St Luke's / Roosevelt Hospital Center	1,379	2,054	1,498	21,742	25,712	28,117
	St Luke's Cornwall Hospital / Cornwall	619	502		8,947	8,675	
2801001	St Mary's Hospital At Amsterdam	139	174	159	2,671	3,644	3,575
0101004	St Peters Hospital	1,017	1,144	404	3,563	3,798	3,546
7002037	St Vincent's Hospital	714	867	734	9,048	11,121	11,754
7004003	Staten Island University Hospital	1,068	857	972	7,651	8,363	5,753
5151001	University Hospital At Stony Brook	1,744	1,873	1,662	13,011	14,243	11,074
2701005	Strong Memorial Hospital	668	765	797	8,344	8,142	7,100
4353000	Summit Park Hospital / Rockland Co Infirmary	0		0	0		0
4601004	Sunnyview Hospital And Rehabilitation	0		0	0		0
2754001	Park Ridge Hospital	244	267	199	3,507	3,250	2,798
0427000	TLC Health Network	75	115	109	1,444	1,556	1,314
1227001	Tri-Town Regional Healthcare			0			1,064
0303001	United Health Services, Inc	859	592	592	5,125	5,055	5,013

Appendix Exhibit 2 – A (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part A: Acute Care Discharges and ER Visits

Operating Cert. No.	Hospital Name	Acute Care Discharges			ER Visits		
		2006	2007	2008	2006	2007	2008
1801000	United Memorial Medical Center	77	108	158	1,356	1,302	1,547
7001037	State University Hospital Downstate	926	1,026	921	7,799	8,592	10,173
3301007	SUNY Health Science Center At Syracuse	567	569	503	5,199	5,300	5,225
1302001	Vassar Brothers Medical Center	610	882	746	7,657	8,686	9,346
	Victory Memorial Hospital	177			2,149		
5820000	Wayne Health Care	181	158	186	2,359	2,713	2,655
5957001	Westchester Medical Center	565	976	698	2,826	2,977	3,354
0632000	Westfield Memorial Hospital Inc	56	71	43	194	204	202
5902001	White Plains Hospital Medical Center	413	405	515	5,396	5,291	4,800
2908000	Winthrop University Hospital	705	719	991	2,354	2,716	3,131
0602001	Woman's Christian Association	201	261	196	2,591	2,929	2,952
7001045	Woodhull Medical And Mental Health C	661	973	1,291	24,281	23,825	30,429
7001035	Wyckoff Heights Hospital	189	1,775	815	11,060	11,571	11,741
6027000	Wyoming County Community Hospital	113	93	91	1,081	1,111	1,065

Note: Hospitals lacking operating certificate numbers generally either closed or merged over the span of these three years.

Appendix Exhibit 2 – B
Volumes of Uncompensated Care, 2006 – 2008:
Part B: Clinic Visits and Ambulatory Surgery Procedures

Operating Cert. No.	Hospital Name	Clinic uninsured visits		Ambulatory surgery procedures	
		2007	2008	2007	2008
1623001	Adirondack Medical Center	1,883	2,080	37	34
0101000	Albany Medical Center Hospital	54	60	75	92
0101005	Albany Medical Ctr South Clinical Cam		0	832	537
0101003	Albany, Memorial Hospital Of	588	487	73	127
1624000	Alice Hyde Memorial Hospital	1,822	1,747	40	49
2801000	Amsterdam Memorial Hospital	380	244	26	36
0701000	Arnot-Ogden Memorial Hospital	158	173	113	127
0501000	Auburn Memorial Hospital	2,251	2,902	92	273
3801000	Aurelia Osborn Fox Memorial Hospital	3,819	3,782	38	29
	Bassett Hospital Of Schoharie				
7002001	Bellevue Hospital Center	93,274	109,449	2,550	2,772
	Bellevue Woman's Hospital				
5501000	Benedictine Hospital	443	300	94	125
1427000	Bertrand Chaffee Hospital		1	10	7
7002002	Beth Israel Medical Center	9,331	6,183	561	492
7001041	Beth Israel Medical Center - Kings Highway Div		0	16	8
5957000	Blythedale Childrens Hospital	1,158	1,329		0
3535001	Bon Secours Community Hospital	1,374	1,235	11	7
7000001	Bronx-Lebanon Hospital Center	51,377	9,832	2,387	886
7001002	Brookdale Hospital Medical Center	3,845	3,866	38	78
5123000	Brookhaven Memorial Hospital Medical	910	2,621	220	201
7001003	Brooklyn Hospital	4,137	6,484	144	128
0601000	Brooks Memorial Hospital	44,664	0	36	27
	Brunswick Hospital Center Inc				
5902002	Burke Rehabilitation Center	166	340		0
	Cabrini Medical Center				
7000011	Calvary Hospital	1,396	0		0
4429000	Canton-Potsdam Hospital	1,776	2,570	50	69
2238001	Carthage Area Hospital Inc	2,001	2,616	12	13
	Catholic Medical Center Of Brooklyn &	7,517		239	
5263000	Catskill Regional Med Ctr - G Hermann S		252		124
5263700	Catskill Regional Medical Center	1,377	0	165	0
5401001	Cayuga Medical Center At Ithaca	3,383	3,480	175	161
	Central Suffolk Hospital				
0901001	Champlain Valley Physicians Hospital M	19	0	120	109
0824000	Chenango Memorial Hospital Inc	17,878	11,969	458	500
7003000	City Hospital Center At Elmhurst	120,953	145,620	1,421	1,542
4401000	Claxton-Hepburn Medical Center	1,708	2,032	53	33
3421000	Clifton Springs Hospital And Clinic	478	271	21	12
4458700	Clifton-Fine Hospital	410	410		0

Appendix Exhibit 2 – B (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part B: Clinic Visits and Ambulatory Surgery Procedures

Operating Cert. No.	Hospital Name	Clinic uninsured visits		Ambulatory surgery procedures	
		2007	2008	2007	2008
4720001	Cobleskill Regional Hospital	612	512	12	17
7002051	Coler Memorial Hospital		0		0
1001000	Columbia Memorial Hospital	4,000	3,952	48	69
5925000	Community Hospital At Dobbs Ferry		0	28	47
2625000	Community Memorial Hospital Inc	3,547	3,668	42	50
3301000	Community-General Hospital Of Greater Syracuse	31	33	36	57
7001009	Coney Island Hospital	52,976	63,221	983	1,202
5001000	Corning Hospital		0	165	125
3522000	Cornwall Hospital		0		49
1101000	Cortland Memorial Hospital Inc	1,406	1,617	82	29
3301008	Crouse Hospital	12,342	13,374	302	145
0226700	Cuba Memorial Hospital Inc	278	470		0
1229700	Delaware Valley Hospital Inc	683	534		0
5127000	Eastern Long Island Hospital	2,281	2,058	49	46
	Eddy Cohoes Rehabilitation Center	12			
4423000	Edward John Noble / Gouverneur	724	630	8	17
1552701	Elizabethtown Community Hospital	580	679		4
5526700	Ellenville Regional Hospital	188	149	37	19
4601001	Ellis Hospital	427	4,444	123	286
7001024	Episcopal Health Services, Inc	927	1,381	36	40
1401005	Erie County Medical Center	12,871	11,310	125	170
3429000	F F Thompson Hospital	904	978	77	44
7003013	Forest Hills - North Shore	1,638	958	77	32
3202003	St Luke's / Faxton Memorial Hospital Center	18,907	19,770	98	127
7003001	Flushing Hospital And Medical Center	6,078	9,222	239	242
2910000	Franklin Hospital Medical Center		0	9	4
3402000	Geneva General Hospital	1,991	1,730	117	121
2901000	Glen Cove - North Shore	11,470	10,456	46	44
5601000	Glens Falls Hospital	13,720	16,464	174	164
7002050	Goldwater Memorial Hospital		0		0
5154001	Good Samaritan Hospital / Suffern	3,302	316	8	135
4329000	Good Samaritan Hospital / West Islip	4,077	865	134	10
7002009	Harlem Hospital Center	50,425	56,972	1,055	1,040
4322000	Helen Hayes Hospital	8,944	260	54	1
2701001	Highland Hospital Of Rochester	21,713	13,892	51	31
	Hospital For Joint Disease - Orthopedic				
7002012	Hospital For Special Surgery	1,035	1,215	226	245
5901000	Hudson Valley Hospital Center		0	36	79
5153000	Huntington Hospital		0	116	207
3154000	Inter-Community Memorial Hospital At	1,790	1,592	15	9
7001046	Interfaith Medical Center	4,266	3,862	113	74
5022000	Ira Davenport Memorial Hospital Inc	2,288	2,404	21	22
7000002	Jacobi Medical Center	43,224	74,980	1,642	2,027

Appendix Exhibit 2 – B (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part B: Clinic Visits and Ambulatory Surgery Procedures

Operating Cert. No.	Hospital Name	Clinic uninsured visits		Ambulatory surgery procedures	
		2007	2008	2007	2008
[7003003	Jamaica Hospital	18,586	16,023	194	229
5149000	John T Mather Memorial Hospital	2,644	2,147	46	47
0228000	Memorial Hospital Of Wm F & Gertrude F Jones	3,462	4,134	29	40
1401002	Kaleida Health / Women And Childrens H	3,426	3,056	55	87
1404000	Kenmore Mercy Hospital	1,039	1,003	253	213
7001016	Kings County Hospital Center	120,765	130,330	3,829	4,347
7001033	Kingsbrook Jewish Medical Center	1,223	0	32	0
2728001	Lakeside Memorial Hospital	1,396	2,601	9	6
5922000	Lawrence Hospital		0	95	76
	Lee Memorial, Albert Lindley	166		7	
7002017	Lenox Hill Hospital	118	3,521	114	322
2424000	Lewis County General Hospital	392	514	28	37
7000008	Lincoln Medical & Mental Health Center	69,620	76,251	3,025	1,727
2129700	Little Falls Hospital	749	546	11	13
3101001	Lockport Memorial Hospital		0	20	17
2902000	Long Beach Medical Center	6,256	6,928	25	86
7001017	Long Island College Hospital	4,517	4,812	164	142
7003004	Long Island Jewish-Hillside Med Ctr	25	25,587	327	250
7001019	Lutheran Medical Center	3,431	0	345	398
7001020	Maimonides Medical Center	28,231	31,558	108	129
	Manhattan Eye Ear And Throat Hospital	3,774		2,106	
1226701	Margaretville Memorial Hospital	675	684	4	2
3824000	Mary Imogene Bassett Hospital	20,654	20,007	176	552
4402000	Massena Memorial Hospital	3,905	4,610	36	49
3622000	Medina Memorial Hospital		0	19	15
7002020	Memorial Hospital For Cancer And Allied	4,800	10,109	2,476	2,431
1401008	Mercy Hospital Of Buffalo	3,268	2,919	126	128
2909000	Mercy Medical Center	1,249	1,418	105	91
7002021	Metropolitan Hospital Center	58,417	71,655	1,152	1,501
1401014	Millard Fillmore - Kaleida Health	6,850	6,680	142	249
2701006	Monroe Community Hospital		0		0
7000006	Montefiore Hospital & Medical Center	50,879	34,479	414	472
1564701	Moses-Ludington Hospital		0	9	8
7002024	Mount Sinai Hospital	35,522	34,738	831	814
7003015	Mount Sinai Hospital Of Queens	1,303	1,394	61	42
3121001	Mount St Mary's Hospital Health Center	671	970	33	92
5903000	Mount Vernon Hospital	5,144	3,312	143	29
2950002	Nassau University Medical Center	34,933	40,639	732	740
1701000	Nathan Littauer Hospital	6,356	7,909	35	40
2952006	New Island Hospital	64	0	105	232
7001008	New York Community / Brooklyn		0	2	9
7002000	New York Downtown (Earlier NYU Downtown)	1,674	2,070	124	113
7003010	New York Medical Ctr Of Queens	2,892	2,963	179	198

Appendix Exhibit 2 – B (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part B: Clinic Visits and Ambulatory Surgery Procedures

Operating Cert. No.	Hospital Name	Clinic uninsured visits		Ambulatory surgery procedures	
		2007	2008	2007	2008
7001021	New York Methodist Hospital Of Brooklyn	3,117	2,743	912	813
7002054	New York Presbyterian Hospital	20,497	20,971	714	953
3102000	Niagara Falls Memorial Medical Center	1,062	582	71	93
2527000	Nicholas H Noyes Memorial Hospital	440	589	57	66
7000024	North Central Bronx Hospital	20,205	39,214	411	552
7002052	North General Hospital	141	0		168
2951001	North Shore University Hospital	22,524	24,567	1,310	1,363
1327000	Northern Dutchess Hospital	220	34	65	62
5920000	Northern Westchester Hospital	208	0	125	182
7002026	New York Eye And Ear Infirmary	13,365	13,579	1,617	1,671
7000025	NY Westchester Square Medical Center		0	53	37
4324000	Nyack Hospital		3,034	50	55
7002053	NY University Med Ctr	7,036	3,959	236	213
1254700	O'Connor Hospital	194	234		1
0401001	Olean General Hospital	969	2,524	125	118
2601001	Oneida Healthcare Center	326	279	23	35
3702000	Oswego Hospital	664	591	20	12
0301001	Our Lady Of Lourdes Memorial Hospital	14,859	15,909	328	413
	Our Lady of Mercy Med. Ctr. (Montefiore later)	2,544		49	
	Parkway Hospital				
5155000	Peconic Bay Medical Center		0	28	29
7003006	Peninsula Hospital Center	19,402	1,321	28	51
5932000	Phelps Memorial Hospital Association	6,122	5,489	37	47
2952005	Plainview - North Shore		0	34	33
3950000	Putnam Community Hospital	139	0	68	68
7003007	Queens Hospital Center	78,416	94,689	1,122	1,354
7004010	Richmond University Medical	2,859	4,664	340	161
2221700	River Hospital	10,193	786	3,335	1
2701003	Rochester General Hospital	596	36,028		316
7002031	Rockefeller University Hospital	25,383	0	357	0
3201002	Rome Hospital And Murphy Memorial Ho		994		152
1401010	Roswell Park Memorial Institute	1,451	800	100	0
4102002	Samaritan Hospital Of Troy	108	2,484		71
2201000	Samaritan Medical Center	2,050	1,614	78	86
4501000	Saratoga Hospital	1,982	3,541	77	178
4823700	Schuyler Hospital	3,096	1,140	117	98
4102003	Seton Health System	4,931	4,832	38	125
1401006	Sheehan Memorial Emergency Hospital	5,935	443	140	0
1401013	Sisters Of Charity Hospital	360	4,386		392
	Sisters Of Charity Medical Center				
6120700	Soldiers And Sailors Memorial Hospital	319	335	102	42
5904000	Sound Shore Medical Center Of Westchester	6,321	6,222	332	583
2950001	South Nassau Communities Hospital	6,896	7,261	62	56
5126000	Southampton Hospital	3,128	4,523	70	59

Appendix Exhibit 2 – B (Continued)
Volumes of Uncompensated Care, 2006 – 2008:
Part B: Clinic Visits and Ambulatory Surgery Procedures

Operating Cert. No.	Hospital Name	Clinic uninsured visits		Ambulatory surgery procedures	
		2007	2008	2007	2008
5154000	Southside Hospital		96	233	108
3529000	St Anthony Community Hospital		0	7	0
7000014	St Barnabas Hospital	16,074	17,653	218	123
5157003	St Catherine Of Siena		0	34	38
5149001	St Charles Hospital	5,284	4,473	71	64
	St Clare's Hospital Of Schenectady				
3202002	St Elizabeth Medical Center	7,314	6,232	50	69
1302000	St Francis Hospital Of Poughkeepsie	403	460	83	36
2953000	St Francis Hospital Of Roslyn	83	4	39	32
5002001	St James Mercy Hospital	7,139	8,179	48	59
5907001	St Johns Riverside Hospital	10,987	11,914	79	90
1455000	St Joseph Hospital	96	101	99	109
3301003	St Josephs Hospital Health Center	7,175	7,515	105	139
0701001	St Josephs Hospital Of Elmira	775	813	41	31
5907002	St Josephs Hospital Yonkers	8,446	9,649	77	104
7002032	St Luke's / Roosevelt Hospital Center	20,417	20,579	619	523
	St Luke's Cornwall Hospital / Cornwall			77	
2801001	St Mary's Hospital At Amsterdam	4,209	4,460	51	82
0101004	St Peters Hospital	15,035	16,775	127	173
7002037	St Vincent's Hospital	10,560	9,688	204	213
7004003	Staten Island University Hospital	22,703	30,208	528	465
5151001	University Hospital At Stony Brook		57	520	381
2701005	Strong Memorial Hospital	5,947	6,065	117	130
4353000	Summit Park Hospital / Rockland Co Infirmiry		22,174		0
2754001	Park Ridge Hospital	18,241	16,989	257	186
0427000	TLC Health Network	3,106	3,450	23	15
1227001	Tri-Town Regional Healthcare		0		0
0303001	United Health Services, Inc	22,760	18,320	390	433
1801000	United Memorial Medical Center	766	626	41	51
7001037	State University Hospital Downstate	7,181	7,860	295	246
3301007	SUNY Health Science Center At Syracuse	5,476	5,721	89	71
1302001	Vassar Brothers Medical Center	4,088	4,305	255	329
5820000	Wayne Health Care		0	28	42
5957001	Westchester Medical Center	5,045	6,746	134	203
0632000	Westfield Memorial Hospital Inc	58	67	45	43
5902001	White Plains Hospital Medical Center	1,320	1,558	182	135
2908000	Winthrop University Hospital	902	3	78	102
0602001	Woman's Christian Association	2,874	2,382	92	77
7001045	Woodhull Medical And Mental Health C	55,671	96,618	1,256	1,791
7001035	Wyckoff Heights Hospital	1,803	2,009	72	72
6027000	Wyoming County Community Hospital	417	635	26	25

Note: Hospitals lacking an operating certificate number generally closed or merged during the span of these two years.

Appendix Exhibit 3

**Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
ical Center Hospital	\$5,067,711	666	6,556	60	92	\$6,079,674
orial Hospital	\$1,210,885	104	4,644	487	127	\$1,999,636
ospital	\$3,467,897	404	3,546	16,775	173	\$6,877,454
ical Center Hospital – S. Campus	\$58,542	9	0	0	537	\$642,387
rial Hospital Inc	\$789,459	0	1,474	470	0	\$257,416
orial Hospital	\$663,385	154	1,129	4,134	40	\$2,147,547
Lourdes Memorial Hospital	\$1,926,264	183	4,213	15,909	413	\$5,059,709
h Services, Inc	\$4,438,134	592	5,013	18,320	433	\$8,310,225
ral Hospital	\$1,319,367	357	3,211	2,524	118	\$4,105,971
Care Network	\$1,571,425	109	1,314	3,450	15	\$1,704,527
orial Hospital	\$1,027,548	156	0	2,902	273	\$2,057,012
orial Hospital	\$563,383	71	1,433	0	27	\$845,061
hristian Association	\$1,565,697	196	2,952	2,382	77	\$2,529,163
emorial Hospital Inc	\$292,889	43	202	67	43	\$378,254
n Memorial Hospital	\$1,590,012	272	4,746	173	127	\$3,204,972
Hospital Of Elmira	\$1,058,161	125	2,049	813	31	\$1,568,172
Memorial Hospital Inc	\$1,645,289	102	5,085	11,969	500	\$4,570,614
Valley Physicians Hospital	\$2,065,925	266	110	0	109	\$1,649,753
reene Medical Center	\$2,318,849	151	3,995	3,952	69	\$2,186,777

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
1101000	Cortland Memorial Hospital Inc	\$1,345,583	145	2,182	1,617	29	\$1,743,603
1226701	Margaretville Memorial Hospital	\$582,330	0	479	684	2	\$0
1227001	Tri-Town Regional Healthcare	\$593,120	0	1,064	0	0	\$221,464
1229700	Delaware Valley Hospital Inc	\$554,207	0	370	534	0	\$25,219
1254700	O'Connor Hospital	\$436,106	0	532	234	1	\$139,903
1302000	St Francis Hospital Of Poughkeepsie	\$3,934,448	117	4,988	460	36	\$2,149,671
1302001	Vassar Brothers Hospital	\$5,127,337	746	9,346	4,305	329	\$8,672,571
1327000	Northern Dutchess Hospital	\$1,460,048	83	1,514	34	62	\$913,376
1401002	Kaleida Health - Women And Childrens	\$1,402,198	323	2,806	3,056	87	\$3,716,762
1401006	Sheehan Memorial Emergency Hospital Inc	\$25,066	0	0	443	0	\$74,810
1401008	Mercy of Buffalo & Our Lady Of Victory	\$2,097,104	280	5,224	2,919	128	\$3,613,954
1401013	Sisters Of Charity Hospital	\$2,356,040	175	3,476	4,386	392	\$3,095,526
1401014	M. Fillmore Sub/Kaleida (Excl. Women/Child)	\$4,209,956	560	8,319	6,680	249	\$7,283,416
1404000	Kenmore Mercy Hospital	\$818,060	112	1,879	1,003	213	\$1,420,133
1427000	Bertrand Chaffee Hospital	\$389,829	24	637	1	7	\$289,491
1455000	St Joseph Intercomm. Hosp (Cheektowaga)	\$588,318	0	2,005	101	109	\$464,145
1552701	Elizabethtown Community Hospital	\$418,944	0	384	679	4	\$193,152
1564701	Moses-Ludington Hospital	\$438,413	0	829	0	8	\$161,188
1623001	Adirondack Medical Center	\$1,804,808	96	1,652	2,080	34	\$1,530,587

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
1624000	Alice Hyde Memorial Hospital	\$1,153,914	226	1,324	1,747	49	\$2,224,709
1701000	Nathan Littauer Hospital	\$2,034,085	159	3,048	7,909	40	\$3,335,561
1801000	United Memorial	\$880,922	158	1,547	626	51	\$1,558,188
2129700	Little Falls Hospital	\$844,518	0	1,440	546	13	\$103,005
2201000	Samaritan Medical Center	\$2,614,340	187	3,666	1,614	86	\$2,673,834
2221700	River Hospital	\$514,421	0	668	786	1	\$285,719
2238001	Carthage Area Hospital Inc	\$618,629	45	763	2,616	13	\$1,007,075
2424000	Lewis County General Hospital	\$885,659	81	1,026	514	37	\$912,478
2527000	Nicholas H Noyes Memorial Hospital	\$844,567	45	905	589	66	\$611,494
2601001	Oneida Healthcare Center	\$1,017,657	71	2,488	279	35	\$1,144,340
2625000	Community Memorial Hospital Inc	\$752,834	83	1,415	3,668	50	\$1,572,046
2701001	Highland Hospital Of Rochester	\$1,731,973	565	2,150	13,892	31	\$7,192,719
2701003	Rochester General Hospital	\$8,059,197	899	11,915	36,028	316	\$15,691,295
2701005	Strong Memorial Hospital	\$8,375,740	797	7,100	6,065	130	\$8,694,787
2701006	Monroe Community Hospital	\$0	0	0	0	0	\$0
2728001	Lakeside Memorial Hospital	\$359,933	59	868	2,601	6	\$1,075,229
2754001	The Unity Hospital Of Rochester	\$3,588,274	199	2,798	16,989	186	\$5,098,905
2801000	Amsterdam Memorial	\$206,567	0	669	244	36	\$83,642
2801001	St Mary's Hospital At Amsterdam	\$1,195,848	159	3,575	4,460	82	\$2,978,687

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
2901000	Glen Cove Hospital	\$3,212,726	164	2,684	10,456	44	\$3,453,954
2902000	Long Beach Medical Center	\$1,558,320	137	1,652	6,928	86	\$2,483,704
2908000	Winthrop University Hospital	\$4,941,591	991	3,131	3	102	\$7,987,913
2909000	Mercy Medical Center	\$2,797,050	350	3,839	1,418	91	\$3,441,153
2910000	Franklin General Hospital	\$2,944,310	261	4,521	0	4	\$2,624,002
2950001	South Nassau Communities Hospital	\$3,760,612	574	3,875	7,261	56	\$6,497,467
2951001	North Shore University Hospital	\$16,652,310	1,038	6,471	24,567	1,363	\$13,679,279
2952005	Plainview Hospital	\$976,003	184	2,004	0	33	\$1,729,381
2952006	New Island Hospital	\$1,363,814	249	2,776	0	232	\$2,437,043
2953000	St Francis Hospital Of Roslyn	\$1,057,133	101	479	4	32	\$686,260
3101001	Lockport Memorial Hospital	\$417,909	82	1,150	0	17	\$840,617
3102000	Niagara Falls Memorial Medical Ctr.	\$1,238,660	140	2,775	582	93	\$1,926,119
3121001	Mount St Mary's H. of Niagara Falls	\$635,869	181	1,104	970	92	\$1,948,458
3154000	Inter-Community Memorial H. at Newfane	\$578,192	48	567	1,592	9	\$695,066
3201002	Rome Memorial Hospital	\$955,479	138	2,406	994	152	\$1,787,816
3202002	St Elizabeth Hospital	\$1,852,118	273	3,118	6,232	69	\$3,768,156
3202003	Faxton - St Luke's Health Care	\$2,472,655	397	18,079	19,770	127	\$10,504,119
3301000	Community-General H. of Greater Syracuse	\$1,166,388	223	2,166	33	57	\$2,298,037
3301003	St Joseph's Hospital Health Center (Syracuse)	\$4,607,994	531	6,205	7,515	139	\$6,547,463

Appendix Exhibit 3 (Continued)
Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
3301008	Crouse-Irving Memorial Hospital	\$3,639,982	382	3,297	13,374	145	\$5,884,988
3402000	Geneva General Hospital	\$1,387,966	212	2,137	1,730	121	\$2,182,999
3421000	Clifton Springs Hospital And Clinic	\$433,273	37	971	271	12	\$451,929
3429000	F F Thompson Hospital	\$804,348	134	1,824	978	44	\$1,654,024
3522000	Cornwall Hospital	\$3,519,072	461	8,732	0	49	\$5,536,303
3523000	Orange Regional Medical Center	\$1,953,147	806	8,804	410	405	\$8,834,869
3529000	St Anthony Community Hospital	\$389,372	91	2,008	0	0	\$1,153,631
3535001	Bon Secours Community Hospital	\$3,536,049	220	3,788	1,235	7	\$2,798,295
3622000	Medina Memorial Hospital	\$493,136	70	859	0	15	\$724,274
3701000	Albert Lindley Lee Memorial Hospital	\$0	0	0	0	0	\$0
3702000	Oswego Hospital	\$1,632,439	336	1,525	591	12	\$2,558,074
3801000	Aurelia Osborn Fox Memorial Hospital	\$1,582,895	131	1,224	3,782	29	\$1,967,868
3824000	Mary Imogene Bassett Hospital	\$3,476,216	288	1,369	20,007	552	\$6,501,444
3950000	Putnam Community Hospital	\$2,054,930	346	2,189	0	68	\$3,000,953
4102002	Samaritan Hospital of Troy	\$2,057,903	191	4,931	2,484	71	\$2,941,077
4102003	Seton Health System	\$2,128,434	221	857	4,832	125	\$2,550,468
4324000	Nyack Hospital	\$2,439,854	217	4,622	3,034	55	\$3,138,030
4329000	Good Samaritan Hospital of Suffern	\$4,416,633	301	4,297	865	10	\$3,488,014
4353000	Summit Park Hospital-Rockland County	\$3,775,686	0	0	22,174	0	\$0

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
4401000	Claxton Hepburn Medical Center	\$819,858	120	1,401	2,032	33	\$1,648,507
4402000	Massena Memorial Hospital	\$1,135,071	134	2,058	4,610	49	\$2,396,266
4423000	Edward John Noble Hospital of Gouverneur	\$552,394	52	731	630	17	\$628,260
4429000	Canton-Potsdam Hospital	\$1,263,497	76	1,735	2,570	69	\$988
4458700	Clifton-Fine Hospital	\$193,184	0	141	410	0	\$100,325
4501000	Saratoga Hospital	\$2,001,529	262	3,278	3,541	178	\$3,629,099
4601001	Ellis H. (Includes St. Clare's Schenectady)	\$3,928,892	492	8,245	4,444	286	\$6,610,884
4601004	Sunnyview H. And Rehabilitation Center	\$125,260	0	0	0	0	\$0
4720001	Cobleskill Regional Hospital	\$912,505	9	1,416	512	17	\$471,496
4823700	Schuyler Hospital	\$746,823	0	476	1,140	98	\$369,983
5001000	Corning Hospital	\$2,157,942	139	2,456	0	125	\$1,457,227
5002001	St James Mercy Hospital	\$1,331,487	78	1,318	8,179	59	\$2,107,723
5022000	Ira Davenport Memorial Hospital Inc	\$1,245,931	80	1,264	2,404	22	\$1,307,960
5123000	Brookhaven Memorial Hospital Med. Ctr.	\$7,368,646	944	7,372	2,621	201	\$8,846,734
5126000	Southampton Hospital	\$1,370,154	343	1,997	4,523	59	\$3,622,590
5127000	Eastern Long Island Hospital	\$860,545	59	871	2,058	46	\$947,941
5149000	John T Mather Memorial Hospital	\$2,051,361	211	2,179	2,147	47	\$1,970,067
5149001	St Charles Hospital	\$1,602,089	57	2,515	4,473	64	\$1,612,754
5153000	Huntington Hospital	\$3,767,766	423	4,575	0	207	\$3,042,118

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
5154000	Southside Hospital	\$7,912,849	613	11,547	96	108	\$6,841,919
5154001	Good Samaritan Hospital Med. Ctr.	\$8,527,566	341	9,609	316	135	\$3,802,034
5155000	Peconic Bay Medical Center	\$1,865,577	299	3,948	0	29	\$3,269,228
5157003	St Catherine of Siena	\$1,150,810	93	664	0	38	\$682,810
5263000	Catskill Regional Hospital - Harris	\$9,193,498	448	4,901	252	124	\$4,698,327
5263700	Catskill Regional Hospital - Herman	\$546,619	0	586	0	0	\$112,281
5401001	Cayuga Medical Center At Ithaca	\$1,840,419	151	2,734	3,480	161	\$2,260,325
5501000	Benedictine Hospital	\$2,173,392	170	2,569	300	125	\$1,847,122
5501001	Kingston Hospital	\$2,384,860	197	3,016	1,732	44	\$2,362,176
5526700	Ellenville Community Hospital	\$1,766,415	0	1,734	149	19	\$411,477
5601000	Glens Falls Hospital	\$4,007,540	563	5,718	16,464	164	\$7,491,232
5820000	Via Health of Wayne	\$2,518,376	186	2,655	0	42	\$1,953,405
5901000	Hudson Valley Hospital Center	\$1,726,687	215	5,197	0	79	\$2,409,424
5902001	White Plains Hospital Medical Center	\$2,128,645	515	4,800	1,558	135	\$5,055,472
5902002	Burke Rehabilitation Center	\$172,670	0	0	340	0	\$2,967
5903000	Mount Vernon Hospital	\$10,480,597	510	7,520	3,312	29	\$6,320,285
5904000	Sound Shore Med Ctr of Westchester	\$10,764,435	1,060	9,307	6,222	583	\$12,095,117
5907001	St John's Riverside-Yonkers	\$3,958,386	534	4,734	11,914	90	\$7,113,837
5907002	St Joseph's Hospital Yonkers	\$8,606,253	619	8,279	9,649	104	\$8,477,452

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

<u>Oper. Cert.</u>	<u>Hospital Name</u>	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
5920000	Northern Westchester Hospital	\$1,333,518	124	1,882	0	182	\$1,412,389
5922000	Lawrence Hospital	\$1,392,195	359	3,031	0	76	\$3,376,030
5925000	Community Hospital at Dobbs Ferry	\$259,481	0	797	0	47	\$429,307
5932000	Phelps Memorial Hospital Association	\$1,539,863	232	1,406	5,489	47	\$2,836,606
5957000	Blythedale Childrens Hospital	\$200,697	0	0	1,329	0	\$238,562
6027000	Wyoming County Community Hospital	\$689,740	91	1,065	635	25	\$1,089,262
6120700	Soldiers and Sailors Mem. H. of Yates County	\$918,559	0	706	335	42	\$59,456
7000001	Bronx Lebanon Hospital Center-Fulton Div.	\$44,658,196	1,140	28,210	9,832	886	\$17,694,816
7000006	Montefiore Hospital & Medical Center	\$23,289,016	807	21,172	34,479	472	\$20,525,733
7000011	Calvary Hospital	\$686,321	0	0	0	0	\$0
7000014	St Barnabas Hospital	\$22,559,706	1,385	19,927	17,653	123	\$18,578,884
7000025	NY Westchester Square Medical Center	\$1,028,580	258	1,643	0	37	\$2,345,308
7001002	Brookdale Hospital Medical Center	\$23,128,650	498	16,957	3,866	78	\$9,529,521
7001003	Brooklyn Hospital	\$4,612,165	419	8,946	6,484	128	\$6,374,712
7001008	New York Community – Brooklyn	\$630,656	88	1,814	0	9	\$1,094,862
7001017	Long Island College Hospital	\$6,153,303	452	7,639	4,812	142	\$6,048,771

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
7001019	Lutheran Medical Center	\$34,476,556	1,035	11,718	0	398	\$8,858,006
7001020	Maimonides Medical Center	\$14,949,411	536	8,912	31,558	129	\$11,986,112
7001021	New York Methodist H. of Brooklyn	\$4,091,989	641	7,326	2,743	813	\$7,904,353
7001024	Episcopal Health Services	\$1,765,807	150	3,668	1,381	40	\$2,266,668
7001033	Kingsbrook Jewish Medical Center	\$1,504,177	104	0	0	0	\$3,857,872
7001035	Wyckoff Heights Hospital	\$8,711,830	815	11,741	2,009	72	\$9,326,913
7001041	Beth Israel Medical Ctr. - Kings Hwy. Div.	\$1,291,175	92	2,475	0	8	\$1,226,387
7001046	Interfaith Medical Center	\$12,917,697	209	8,370	3,862	74	\$4,102,999
7002000	New York Downtown Hospital	\$6,531,943	479	6,653	2,070	113	\$5,532,677
7002002	Beth Israel Medical Center	\$13,372,697	315	10,436	6,183	492	\$4,765,312
7002012	Hospital For Special Surgery	\$966,032	151	0	1,215	245	\$0
7002017	Lenox Hill H. (Incl. Manh. Eye And Ear)	\$7,653,348	600	4,338	3,521	322	\$4,348,605
7002020	Memorial H. For Cancer and Allied Diseases	\$7,708,682	0	0	10,109	2,431	\$2,073,721
7002024	Mount Sinai Hospital	\$13,547,268	595	14,365	34,738	814	\$13,271,439
7002026	NY Eye And Ear Infirmary	\$1,913,494	124	0	13,579	1,671	\$3,478,869
7002031	Rockefeller University Hospital	\$42,834	0	0	0	0	\$0
7002032	St Luke's - Roosevelt Hospital Center	\$25,112,436	1,498	28,117	20,579	523	\$19,429,237
7002037	St. Vincent's Hospital	\$3,251,035	734	11,754	9,688	213	\$8,523,493
7002052	North General Hospital	\$1,602,560	255	6,156	0	168	\$2,262,560

Appendix Exhibit 3 (Continued)

**Actual Uncompensated Care Distributions in 2010, Actual Volumes of Uncompensated Care in 2008, and
Composite CARE Measure, 2008
179 New York State Hospitals (Excluding 21 Major Public Hospitals)**

Oper. Cert.	Hospital Name	\$707.7M Total Distributions in 2010	2008 Acute Self-Pay & Free Discharges	2008 Emergency Room Unins. and Free Visits	2008 Total Clinic Unins. + Free Visits	2008 Ambulatory Surgery Unins. + Free Procedures	CARE = CARE after income offset, = \$707,659,495
7002053	NYU Hospitals (Includes H. for Joint Diseases)	\$5,195,446	442	3,528	3,959	213	\$1,218,101
7002054	New York-Presbyterian Hospital	\$20,351,378	1,933	26,925	20,971	953	\$10,999,793
7003001	Flushing Hospital And Medical Center	\$7,578,235	341	7,248	9,222	242	\$11,665,871
7003003	Jamaica Hospital	\$34,640,623	961	23,764	16,023	229	\$29,851,598
7003004	Long Island Jewish-Hillside Med Ctr	\$8,784,455	870	4,635	25,587	250	\$9,861,620
7003006	Peninsula Hospital Center	\$1,547,764	240	4,640	1,321	51	\$2,968,420
7003010	New York H. Medical Center of Queens	\$7,628,852	927	8,866	2,963	198	\$9,120,953
7003013	Forest Hills Hospital	\$1,848,759	325	2,879	958	32	\$3,173,233
7003015	Mount Sinai Hospital of Queens	\$4,909,036	431	10,462	1,394	42	\$5,334,013
7004003	Staten Island Univ. H. – N. and S. Divisions	\$8,230,807	972	5,753	30,208	465	\$14,670,927
7004010	Richmond University Medical Center	\$7,484,123	623	6,112	4,664	161	\$7,137,456
	Totals - 179 hospitals, excluding 21 major public hospitals.	\$707,663,546	53,104	758,741	826,365	27,882	\$707,659,495
	TOTALS for 200 hospitals	\$847,000,000	71,101	1,105,841	1,859,023	49,554	\$847,000,000
	179 hospitals' shares of totals for 200	83.5%	74.7%	68.6%	44.5%	56.3%	83.5%

Appendix Exhibit 4

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchg 1=teaching 2=major COTH	1=yes
1623001	Adirondack Medical Center	5	0	0
0101005	Albany M C South Clinical Cam	4	1	0
0101000	Albany Medical Center Hospital	4	2	0
0101003	Albany, Memorial H. of	4	0	0
3701000	Albert Lindley Lee Meml H.	5	0	0
1624000	Alice Hyde Memorial Hospital	5	0	0
2801000	Amsterdam Memorial Hospital	4	0	0
0701000	Arnot-Ogden Memorial Hospital	6	0	0
0501000	Auburn Memorial Hospital	6	0	0
3801000	Aurelia Osborn Fox Meml. H.	5	0	0
7002001	Bellevue Hospital Center	2	2	1
5501000	Benedictine Hospital	3	1	0
1427000	Bertrand Chaffee Hospital	8	0	0
7001041	Beth Israel M C - Kings Hwy Div	2	0	0
7002002	Beth Israel Medical Center	2	2	0
5957000	Blythedale Childrens Hospital	3	0	0
3535001	Bon Secours Community H.	3	0	0
7000001	Bronx-Lebanon H. Ctr.	2	2	0
7001002	Brookdale Hosp M C	2	1	0
5123000	Brookhaven Memorial H.	1	1	0
7001003	Brooklyn Hospital	2	2	0
0601000	Brooks Memorial Hospital	8	0	0
5902002	Burke Rehabilitation Center	3	0	0
7000011	Calvary Hospital	2	0	0
4429000	Canton-Potsdam Hospital	5	0	0
2238001	Carthage Area Hospital Inc	5	0	0
5263000	Catskill Reg. M C - G Hermann	3	0	0
5263700	Catskill Regional Medical Center	3	0	0
5401001	Cayuga M C at Ithaca	6	0	0
0901001	Champlain Valley Physicians H.	4	0	0
0824000	Chenango Memorial Hospital Inc	5	0	0
7003000	City Hospital Ctr at Elmhurst	2	2	1
4401000	Claxton-Hepburn Medical Center	5	0	0
3421000	Clifton Springs H. + Clinic	7	0	0
4458700	Clifton-Fine Hospital	5	0	0

Appendix Exhibit 4 (Continued)

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchng 1=teaching 2=major COH	1=yes
4720001	Cobleskill Reg. H. Bassett/Schoh	4	0	0
7002051	Coler Memorial Hospital	2	0	1
1001000	Columbia Memorial Hospital	3	0	0
5925000	Community H. at Dobbs Ferry	3	0	0
2625000	Community Memorial Hospital	5	0	0
3301000	Community-General H of Gr. Syr.	6	1	0
7001009	Coney Island Hospital	2	2	1
5001000	Corning Hospital	6	0	0
1101000	Cortland Memorial Hospital Inc	6	0	0
3301008	Crouse Hospital	6	1	0
0226700	Cuba Memorial Hospital Inc	8	0	0
1229700	Delaware Valley Hospital Inc	3	0	0
5127000	Eastern Long Island Hospital	1	0	0
4423000	Edward John Noble / Gouverneur	5	0	0
1552701	Elizabethtown Community H.	4	0	0
5526700	Ellenville Regional Hospital	3	0	0
4601001	Ellis Hospital	4	1	0
7001024	Episcopal Health Services, Inc	2	1	0
1401005	Erie County Medical Center	8	1	1
3429000	F F Thompson Hospital	7	0	0
7003001	Flushing H. and Medical Center	2	1	0
7003013	Forest Hills - North Shore	2	1	0
2910000	Franklin Hospital Medical Center	1	1	0
3402000	Geneva General Hospital	7	0	0
2901000	Glen Cove - North Shore	1	1	0
5601000	Glens Falls Hospital	4	0	0
7002050	Goldwater Memorial Hospital	2	0	1
4329000	Good Samaritan H. / West Islip	3	0	0
5154001	Good Samaritan Hospital / Suffern	1	1	0
7002009	Harlem Hospital Center	2	2	1
4322000	Helen Hayes Hospital	3	0	1
2701001	Highland Hospital of Rochester	7	1	0
7002012	Hospital for Special Surgery	2	2	0
5901000	Hudson Valley Hospital	3	0	0
5153000	Huntington Hospital	1	1	0

Appendix Exhibit 4 (Continued)

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchng 1=teaching 2=major COTH	1=yes
3154000	Inter-Comm. Mem. H. Newfane	8	0	0
7001046	Interfaith Medical Center	2	1	0
5022000	Ira Davenport Memorial H.	6	0	0
7000002	Jacobi Medical Center	2	2	1
7003003	Jamaica Hospital	2	1	0
5149000	John T Mather Memorial H.	1	0	0
1401002	Kaleida Hlth/Women+Childrens H	8	1	0
1404000	Kenmore Mercy Hospital	8	0	0
7001016	Kings County Hospital Center	2	2	1
7001033	Kingsbrook Jewish M C	2	1	0
5501001	Kingston H.	3	1	0
2728001	Lakeside Memorial Hospital	7	0	0
5922000	Lawrence Hospital	3	0	0
7002017	Lenox Hill Hospital	2	2	0
2424000	Lewis County General Hospital	5	0	0
7000008	Lincoln Medical + Mental Hlth Ctr	2	2	1
2129700	Little Falls Hospital	5	0	0
3101001	Lockport Memorial Hospital	8	0	0
2902000	Long Beach Medical Center	1	1	0
7001017	Long Island College Hospital	2	2	0
7003004	Long Island Jewish-Hillside Med Ctr	2	2	0
7001019	Lutheran Medical Center	2	1	0
7001020	Maimonides Medical Center	2	2	0
1226701	Margaretville Memorial Hospital	3	0	0
3824000	Mary Imogene Bassett Hospital	5	2	0
4402000	Massena Memorial Hospital	5	0	0
3622000	Medina Memorial Hospital	8	0	0
7002020	Memorial H. for Cancer	2	0	0
0228000	Memorial H. of W+G Jones	8	0	0
1401008	Mercy Hospital of Buffalo	8	1	0
2909000	Mercy Medical Center	1	1	0
7002021	Metropolitan Hospital Center	2	2	1
1401014	Millard Fillmore - Kaleida Health	8	1	0
2701006	Monroe Community Hospital	7	0	0
7000006	Montefiore H. + M.C.	2	2	0

Appendix Exhibit 4 (Continued)

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchg 1=teaching 2=major COH	1=yes
1564701	Moses-Ludington Hospital	4	0	0
7003015	Mount Sinai H. of Queens	2	1	0
7002024	Mount Sinai Hospital	2	2	0
5903000	Mount Vernon Hospital	3	1	0
3121001	Mt. St. Mary's H. of Nia.Falls	8	0	0
2950002	Nassau University Medical Center	1	2	1
1701000	Nathan Littauer Hospital	4	0	0
2952006	New Island Hospital	1	1	0
7001008	New York Community / Brooklyn	2	0	0
7002000	New York D'town, fmly NYU D'twn	2	1	0
7002026	New York Eye+Ear Infirmary	2	1	0
7003010	New York Medical Ctr of Queens	2	1	0
7001021	New York Methodist H of Brooklyn	2	2	0
7002054	New York Presbyterian H.	2	2	0
3102000	Niagara Falls Meml M C	8	1	0
2527000	Nicholas H Noyes Meml. H.	7	0	0
7000024	North Central Bronx Hospital	2	2	1
7002052	North General Hospital	2	1	0
2951001	North Shore University Hospital	1	2	0
1327000	Northern Dutchess Hospital	3	0	0
5920000	Northern Westchester Hospital	3	0	0
7002053	NY University Med Ctr	2	2	0
7000025	NY Westchester Square M C	2	0	0
4324000	Nyack Hospital	3	0	0
1254700	O'Connor Hospital	3	0	0
0401001	Olean General Hospital	8	1	0
2601001	Oneida Healthcare Center	5	0	0
3523000	Orange Regional M.C.	3	0	0
3702000	Oswego Hospital	5	0	0
0301001	Our Lady of Lourdes Meml H.	6	1	0
2754001	Park Ridge/Unity Hospital	7	1	0
5155000	Peconic Bay M.C. / Ctl. Suffolk	1	0	0
7003006	Peninsula Hospital Center	2	1	0
5932000	Phelps Meml. H. Association	3	0	0
2952005	Plainview - North Shore	1	1	0

Appendix Exhibit 4 (Continued)

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchng 1=teaching 2=major COTH	1=yes
3950000	Putnam Community Hospital	3	0	0
7003007	Queens Hospital Center	2	2	1
7004010	Richmond University Medical	2	1	0
2221700	River Hospital	5	0	0
2701003	Rochester General Hospital	7	1	0
7002031	Rockefeller University Hospital	2	0	0
3201002	Rome H. and Murphy Meml.	5	0	0
1401010	Roswell Park Memorial Institute	8	0	1
4102002	Samaritan Hospital of Troy	4	0	0
2201000	Samaritan Medical Center	5	1	0
4501000	Saratoga Hospital	4	0	0
4823700	Schuyler Hospital	6	0	0
4102003	Seton Health System	4	0	0
1401006	Sheehan Memorial Emergency H.	8	0	0
1401013	Sisters of Charity Hospital	8	1	0
6120700	Soldiers and Sailors Meml. H.	7	0	0
5904000	Sound Shore M. C. Westchester	3	2	0
2950001	South Nassau Communities H.	1	1	0
5126000	Southampton Hospital	1	0	0
5154000	Southside Hospital	1	1	0
3529000	St Anthony Community Hospital	3	0	0
7000014	St Barnabas Hospital	2	1	0
5157003	St Catherine of Siena	2 !!-> 1	1	0
5149001	St Charles Hospital	1	1	0
3202002	St Elizabeth Medical Center	5	1	0
1302000	St Francis H. of Poughkeepsie	3	0	0
2953000	St Francis Hospital of Roslyn	1	1	0
5002001	St James Mercy Hospital	6	0	0
5907001	St Johns Riverside Hospital	3	0	0
1455000	St Joseph Hospital	8	0	0
3301003	St Josephs Hospital Health Center	6	1	0
0701001	St Josephs Hospital of Elmira	6	0	0
5907002	St Josephs Hospital Yonkers	3	1	0
3202003	St Luke's / Faxton Memorial H.	5	1	0
7002032	St Luke's / Roosevelt H. Center	2	2	0

Appendix Exhibit 4 (Continued)

**200 New York State Hospitals, Listed Alphabetically,
With Operating Certificate Number, Region, Teaching Status, and
Major Public Hospital Status**

Opcert	Hospital Name	Region	Teaching 0-1-2	Major public
			0=non-tchng 1=teaching 2=major COH	1=yes
2801001	St Mary's Hospital at Amsterdam	4	0	0
0101004	St Peters Hospital	4	1	0
7002037	St Vincent's Hospital	2	1	0
3522000	St. Luke's - Cornwall H	3	0	0
7001037	State University H. Downstate	2	2	1
7004003	Staten Island University H.	2	2	0
2701005	Strong Memorial Hospital	7	2	0
4353000	Summit Park H./Rockland Co. Inf.	3	0	0
4601004	Sunnyview H. + Rehab Ctr	4	0	0
3301007	SUNY Hlth Sci Ctr. at Syracuse	6	2	1
0427000	TLC Health Network	8	0	0
1227001	Tri-Town Regional Healthcare	3	0	0
0303001	United Health Services, Inc	6	2	0
1801000	United Memorial Medical Center	8	0	0
5151001	University H. at Stony Brook	1	2	1
1302001	Vassar Brothers Medical Center	3	0	0
5820000	Wayne Health Care	7	0	0
5957001	Westchester Medical Center	3	2	1
0632000	Westfield Memorial Hospital Inc	8	0	0
5902001	White Plains H. Med Ctr	3	0	0
2908000	Winthrop University Hospital	1	2	0
0602001	Woman's Christian Association	8	0	0
7001045	Woodhull Medical + Mental Hlth Ctr	2	2	1
7001035	Wyckoff Heights Hospital	2	1	0
6027000	Wyoming County Community H.	8	0	0

Note: St. Catherine of Sienna was placed in Region 2, New York City, in the spreadsheets we employed. It is actually in Region 1, Long Island. Most of the tabulations for this report were prepared before this problem was identified. Minor miscalculations have resulted.

Appendix Exhibit 5
Acute Self-pay and Free Discharges, Total Discharges,
and Self-pay/Free Share of Total,
179 Hospitals Excluding Major Publics, 2008

		2008 Acute Self-Pay & Free Discharges	2008 Total Discharges	2008 Acute Self-pay + Free Discharges/ Total Discharges
	Statewide	74,276	2,614,260	2.7%
	179 hospitals, excluding major public hospitals	53,104	2,269,295	2.3%
0101000	Albany Medical Center Hospital	666	31,249	2.1%
0101003	Albany Memorial Hospital	104	4,826	2.2%
0101004	St Peters Hospital	404	24,986	1.6%
0101005	Albany Med. Ctr. Hospital – S. Campus	9	31	29.0%
0226700	Cuba Memorial Hospital Inc	0	114	0.0%
0228000	Jones Memorial Hospital	154	2,705	5.7%
0301001	Our Lady of Lourdes Mem Hosp.	183	10,526	1.7%
0303001	United Health Services, Inc	592	19,505	3.0%
0401001	Olean General Hospital	357	8,538	4.2%
0427000	TLC Health Care Network	109	3,115	3.5%
0501000	Auburn Memorial Hospital	156	5,273	3.0%
0601000	Brooks Memorial Hospital	71	3,318	2.1%
0602001	Woman's Christian Association	196	8,635	2.3%
0632000	Westfield Memorial Hospital Inc	43	175	24.6%
0701000	Arnot-Ogden Memorial Hospital	272	11,461	2.4%
0701001	St Josephs Hospital Of Elmira	125	5,515	2.3%
0824000	Chenango Memorial Hospital Inc	102	2,144	4.8%
0901001	Champlain Valley Physicians Hosp.	266	10,824	2.5%
1001000	Columbia-Greene Medical Center	151	5,803	2.6%
1101000	Cortland Memorial Hospital Inc	145	5,276	2.7%
1226701	Margaretville Memorial Hospital	0	381	0.0%
1227001	Tri-Town Regional Healthcare	0	703	0.0%
1229700	Delaware Valley Hospital Inc	0	711	0.0%
1254700	O'Connor Hospital	0	257	0.0%
1302000	St Francis Hospital of Poughkeepsie	117	9,358	1.3%
1302001	Vassar Brothers Hospital	746	21,931	3.4%
1327000	Northern Dutchess Hospital	83	4,152	2.0%
1401002	Kaleida Health - Women And Childrens	323	13,817	2.3%
1401006	Sheehan Meml. Emergency Hosp.	0	1,520	0.0%
1401008	Mercy of Buffalo & Our Lady Of Victory	280	20,223	1.4%
1401013	Sisters Of Charity Hospital	175	14,922	1.2%
1401014	M. Fillmore Sub/Kaleida (Excl. W+C)	560	47,901	1.2%

Appendix Exhibit 5 (Continued)
Acute Self-pay and Free Discharges, Total Discharges,
and Self-pay/Free Share of Total,
179 Hospitals Excluding Major Publics, 2008

		2008 Acute Self-Pay & Free Discharges	2008 Total Discharges	2008 Acute Self-pay + Free Discharges/ Total Discharges
1404000	Kenmore Mercy Hospital	112	7,744	1.4%
1427000	Bertrand Chaffee Hospital	24	1,122	2.1%
1455000	St Joseph Intercomm. (Cheektowaga)	0	6,095	0.0%
1552701	Elizabethtown Community Hospital	0	474	0.0%
1564701	Moses-Ludington Hospital	0	253	0.0%
1623001	Adirondack Medical Center	96	2,932	3.3%
1624000	Alice Hyde Memorial Hospital	226	3,161	7.1%
1701000	Nathan Littauer Hospital	159	4,074	3.9%
1801000	United Memorial	158	5,604	2.8%
2129700	Little Falls Hospital	0	1,114	0.0%
2201000	Samaritan Medical Center	187	10,237	1.8%
2221700	River Hospital	0	189	0.0%
2238001	Carthage Area Hospital Inc	45	1,730	2.6%
2424000	Lewis County General Hospital	81	2,043	4.0%
2527000	Nicholas H Noyes Memorial Hospital	45	3,180	1.4%
2601001	Oneida Healthcare Center	71	3,525	2.0%
2625000	Community Memorial Hospital Inc	83	2,427	3.4%
2701001	Highland Hospital of Rochester	565	19,108	3.0%
2701003	Rochester General Hospital	899	29,561	3.0%
2701005	Strong Memorial Hospital	797	40,202	2.0%
2701006	Monroe Community Hospital	0	11	0.0%
2728001	Lakeside Memorial Hospital	59	2,742	2.2%
2754001	The Unity Hospital Of Rochester	199	16,494	1.2%
2801000	Amsterdam Memorial	0	275	0.0%
2801001	St Mary's Hospital at Amsterdam	159	6,847	2.3%
2901000	Glen Cove Hospital	164	9,420	1.7%
2902000	Long Beach Medical Center	137	4,408	3.1%
2908000	Winthrop University Hospital	991	34,832	2.8%
2909000	Mercy Medical Center	350	12,071	2.9%
2910000	Franklin General Hospital	261	10,929	2.4%
2950001	South Nassau Communities Hospital	574	21,144	2.7%
2951001	North Shore University Hospital	1,038	53,948	1.9%
2952005	Plainview Hospital	184	14,865	1.2%
2952006	New Island Hospital	249	7,912	3.1%
2953000	St Francis Hospital of Roslyn	101	18,388	0.5%
3101001	Lockport Memorial Hospital	82	4,365	1.9%

Appendix Exhibit 5 (Continued)
Acute Self-pay and Free Discharges, Total Discharges,
and Self-pay/Free Share of Total,
179 Hospitals Excluding Major Publics, 2008

		2008 Acute Self-Pay & Free Discharges	2008 Total Discharges	2008 Acute Self-pay + Free Discharges/ Total Discharges
3102000	Niagara Falls Memorial Medical Ctr.	140	7,415	1.9%
3121001	Mount St Mary's H. of Niagara Falls	181	6,633	2.7%
3154000	Inter-Community Meml. H. at Newfane	48	2,190	2.2%
3201002	Rome Memorial Hospital	138	5,477	2.5%
3202002	St Elizabeth Hospital	273	12,160	2.2%
3202003	Faxton - St Luke's Health Care	397	18,990	2.1%
3301000	Community-General H. Gr. Syracuse	223	9,660	2.3%
3301003	St Joseph's Hosp. Hlth. Ctr. (Syracuse)	531	22,159	2.4%
3301008	Crouse-Irving Memorial Hospital	382	23,557	1.6%
3421000	Clifton Springs Hospital	37	3,123	1.2%
3429000	F F Thompson Hospital	134	5,126	2.6%
3522000	Cornwall Hospital	461	13,622	3.4%
3523000	Orange Regional Medical Center	806	21,287	3.8%
3529000	St Anthony Community Hospital	91	3,450	2.6%
3535001	Bon Secours Community Hospital	220	4,894	4.5%
3622000	Medina Memorial Hospital	70	2,588	2.7%
3701000	Albert Lindley Lee Memorial Hosp.	0	1,797	0.0%
3702000	Oswego Hospital	336	6,334	5.3%
3801000	Aurelia Osborn Fox Memorial Hosp.	131	4,501	2.9%
3824000	Mary Imogene Bassett Hospital	288	9,809	2.9%
3950000	Putnam Community Hospital	346	8,450	4.1%
4102002	Samaritan Hospital of Troy	191	8,301	2.3%
4102003	Seton Health System	221	8,590	2.6%
4324000	Nyack Hospital	217	15,723	1.4%
4329000	Good Samaritan Hosp. of Suffern	301	17,041	1.8%
4353000	Summit Park Hosp. - Rockland County	0	988	0.0%
4401000	Claxton Hepburn Medical Center	120	5,052	2.4%
4402000	Massena Memorial Hospital	134	3,283	4.1%
4423000	Edward John Noble Hosp. - Gouverneur	52	1,178	4.4%
4429000	Canton-Potsdam Hospital	76	4,579	1.7%
4458700	Clifton-Fine Hospital	0	163	0.0%
4501000	Saratoga Hospital	262	8,936	2.9%
4601001	Ellis H. (Includes St. Clare's Schn'dy)	492	22,638	2.2%
4601004	Sunnyview H. and Rehab. Center	0	1,928	0.0%
4720001	Cobleskill Regional Hospital	9	703	1.3%
4823700	Schuyler Hospital	0	1,344	0.0%
5001000	Corning Hospital	139	4,419	3.1%

Appendix Exhibit 5 (Continued)
Acute Self-pay and Free Discharges, Total Discharges,
and Self-pay/Free Share of Total,
179 Hospitals Excluding Major Publics, 2008

		2008 Acute Self-Pay & Free Discharges	2008 Total Discharges	2008 Acute Self-pay + Free Discharges/ Total Discharges
5002001	St James Mercy Hospital	78	3,982	2.0%
5022000	Ira Davenport Memorial Hospital Inc	80	1,310	6.1%
5123000	Brookhaven Memorial Hosp. Med. Ctr.	944	16,730	5.6%
5126000	Southampton Hospital	343	6,579	5.2%
5127000	Eastern Long Island Hospital	59	2,900	2.0%
5149000	John T Mather Memorial Hospital	211	11,591	1.8%
5149001	St Charles Hospital	57	11,502	0.5%
5153000	Huntington Hospital	423	17,693	2.4%
5154000	Southside Hospital	613	18,270	3.4%
5154001	Good Samaritan Hosp. Med. Ctr.	341	29,688	1.1%
5155000	Peconic Bay Medical Center	299	6,578	4.5%
5157003	St Catherine of Siena	93	14,346	0.6%
5263000	Catskill Regional Hospital - Harris	448	6,173	7.3%
5263700	Catskill Regional Hospital - Herman	0	176	0.0%
5401001	Cayuga Medical Center At Ithaca	151	7,546	2.0%
5501000	Benedictine Hospital	170	7,183	2.4%
5526700	Ellenville Community Hospital	0	433	0.0%
5601000	Glens Falls Hospital	563	17,112	3.3%
5820000	Via Health of Wayne	186	3,766	4.9%
5901000	Hudson Valley Hospital Center	215	7,300	2.9%
5902001	White Plains Hospital Med. Ctr.	515	15,484	3.3%
5902002	Burke Rehabilitation Center	0	3,523	0.0%
5903000	Mount Vernon Hospital	510	4,474	11.4%
5904000	Sound Shore Med Ctr of Westchester	1,060	10,891	9.7%
5907001	St John's Riverside-Yonkers	534	16,578	3.2%
5907002	St Joseph's Hospital Yonkers	619	7,176	8.6%
5920000	Northern Westchester Hospital	124	11,347	1.1%
5922000	Lawrence Hospital	359	12,385	2.9%
5925000	Community Hosp. at Dobbs Ferry	0	1,756	0.0%
5932000	Phelps Memorial Hospital Association	232	8,818	2.6%
5957000	Blythedale Childrens Hospital	0	432	0.0%
6027000	Wyoming County Community Hosp.	91	2,872	3.2%
6120700	Soldiers, Sailors Mem. H. - Yates Cty.	0	1,243	0.0%
7000001	Bronx Lebanon Hosp. Ctr.-Fulton Div.	1,140	31,572	3.6%
7000006	Montefiore Hosp. & Medical Center	807	89,121	0.9%
7000011	Calvary Hospital	0	3,100	0.0%
7000014	St Barnabas Hospital	1,385	24,302	5.7%

Appendix Exhibit 5 (Continued)
Acute Self-pay and Free Discharges, Total Discharges,
and Self-pay/Free Share of Total,
179 Hospitals Excluding Major Publics, 2008

		2008 Acute Self-Pay & Free Discharges	2008 Total Discharges	2008 Acute Self-pay + Free Discharges/ Total Discharges
7000025	NY Westchester Square Med. Ctr.	258	7,602	3.4%
7001002	Brookdale Hospital Medical Center	498	19,704	2.5%
7001003	Brooklyn Hospital	419	19,245	2.2%
7001008	New York Community – Brooklyn	88	7,171	1.2%
7001017	Long Island College Hospital	452	19,738	2.3%
7001019	Lutheran Medical Center	1,035	35,623	2.9%
7001020	Maimonides Medical Center	536	44,420	1.2%
7001021	New York Methodist H. of Brooklyn	641	34,524	1.9%
7001024	Episcopal Health Services	150	9,782	1.5%
7001033	Kingsbrook Jewish Medical Center	104	9,486	1.1%
7001035	Wyckoff Heights Hospital	815	20,064	4.1%
7001041	Beth Israel Med. Ctr. - Kings Hwy. Div.	92	11,315	0.8%
7001046	Interfaith Medical Center	209	9,310	2.2%
7002000	New York Downtown Hospital	479	10,770	4.4%
7002002	Beth Israel Medical Center	315	41,306	0.8%
7002012	Hospital For Special Surgery	151	11,263	1.3%
7002017	Lenox Hill H. (Incl. Manh. Eye And Ear)	600	30,852	1.9%
7002020	Memorial H. - Cancer	0	22,618	0.0%
7002024	Mount Sinai Hospital	595	57,456	1.0%
7002026	NY Eye And Ear Infirmary	124	1,382	9.0%
7002031	Rockefeller University Hospital	0	43	0.0%
7002032	St Luke's - Roosevelt Hospital Center	1,498	49,777	3.0%
7002037	St. Vincent's Hospital	734	21,671	3.4%
7002053	NYU Hospitals (Incl. H. Joint Diseases)	442	39,575	1.1%
7002054	New York-Presbyterian Hospital	1,933	103,724	1.9%
7003001	Flushing Hospital And Medical Center	341	16,881	2.0%
7003003	Jamaica Hospital	961	24,732	3.9%
7003004	Long Island Jewish-Hillside Med Ctr	870	49,946	1.7%
7003006	Peninsula Hospital Center	240	5,112	4.7%
7003010	New York H. Med. Ctr. Of Queens	927	33,613	2.8%
7003013	Forest Hills Hospital	325	15,044	2.2%
7003015	Mount Sinai Hospital Of Queens	431	9,989	4.3%
7004003	Staten Island Univ. H. – N. and S. Div's.	972	40,536	2.4%
7004010	Richmond University Medical Center	623	16,919	3.7%

Appendix Exhibit 6 – A
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals
(All Dollars in Thousands)

Op. Cert.	Hospital	Actual	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
0101000	Albany Medical Center H.	\$ 5,070	\$ 1,010	\$ 2,691	\$ (853)
0101003	Albany, Memorial Hospital of	\$ 1,211	\$ 788	\$ 651	\$ 440
0101004	St Peters Hospital	\$ 3,469	\$ 3,408	\$ 1,802	\$ (369)
0101005	Albany M C South Clin Cam	\$ 59	\$ 584	\$ 637	\$ 893
0226700	Cuba Memorial Hospital Inc	\$ 790	\$ (532)	\$ (558)	\$ (508)
0228000	Memorial H. of W+G Jones	\$ 664	\$ 1,484	\$ 758	\$ 1,984
0301001	Our Lady of Lourdes Meml H.	\$ 1,927	\$ 3,133	\$ 1,099	\$ (105)
0303001	United Health Services, Inc	\$ 4,440	\$ 3,870	\$ 2,088	\$ 162
0401001	Olean General Hospital	\$ 1,320	\$ 2,786	\$ 1,405	\$ 2,430
0427000	TLC Health Network	\$ 1,616	\$ 88	\$ (501)	\$ (294)
0501000	Auburn Memorial Hospital	\$ 1,028	\$ 1,029	\$ 377	\$ 92
0601000	Brooks Memorial Hospital	\$ 564	\$ 281	\$ (112)	\$ (322)
0602001	Woman's Christian Association	\$ 1,566	\$ 963	\$ 247	\$ (37)
0632000	Westfield Memorial Hospital Inc	\$ 293	\$ 85	\$ (92)	\$ (105)
0701000	Arnot-Ogden Memorial Hospital	\$ 1,591	\$ 1,614	\$ 875	\$ 195
0701001	St Josephs Hospital of Elmira	\$ 1,059	\$ 510	\$ 108	\$ (189)
0824000	Chenango Memorial Hospital Inc	\$ 1,646	\$ 2,925	\$ 1,909	\$ 10,404
0901001	Champlain Valley Physicians H.	\$ 2,067	\$ (417)	\$ (935)	\$ (1,787)
1001000	Columbia Memorial Hospital	\$ 2,320	\$ (133)	\$ (827)	\$ (1,391)
1101000	Cortland Memorial Hospital Inc	\$ 1,346	\$ 397	\$ (215)	\$ (479)
1226701	Margaretville Memorial Hospital	\$ 583	\$ (583)	\$ (583)	\$ (583)
1227001	Tri-Town Regional Healthcare	\$ 593	\$ (372)	\$ (593)	\$ (593)
1229700	Delaware Valley Hospital Inc	\$ 554	\$ (529)	\$ (554)	\$ (554)
1254700	O'Connor Hospital	\$ 436	\$ (296)	\$ (323)	\$ (385)
1302000	St Francis H. of Poughkeepsie	\$ 3,936	\$ (1,787)	\$ (1,475)	\$ (2,325)
1302001	Vassar Brothers Medical Center	\$ 5,130	\$ 3,543	\$ 3,710	\$ 4,042
1327000	Northern Dutchess Hospital	\$ 1,461	\$ (547)	\$ (730)	\$ (1,097)
1401002	Kaleida Hlth/Women+Childrens	\$ 1,403	\$ 2,314	\$ 1,692	\$ 467
1401006	Sheehan Mem'l Emergency H.	\$ 25	\$ 50	\$ 34	\$ (13)
1401008	Mercy Hospital of Buffalo	\$ 2,098	\$ 1,516	\$ 875	\$ (745)
1401013	Sisters of Charity Hospital	\$ 2,357	\$ 738	\$ 572	\$ (401)
1401014	Millard Fillmore - Kaleida Health	\$ 4,211	\$ 3,072	\$ 4,613	\$ (260)
1404000	Kenmore Mercy Hospital	\$ 818	\$ 602	\$ 658	\$ (33)
1427000	Bertrand Chaffee Hospital	\$ 390	\$ (101)	\$ (175)	\$ (225)
1455000	St Joseph Hospital	\$ 589	\$ (124)	\$ (589)	\$ (589)
1552701	Elizabethtown Community H.	\$ 419	\$ (226)	\$ (248)	\$ (335)
1564701	Moses-Ludington Hospital	\$ 439	\$ (277)	\$ (380)	\$ (424)
1623001	Adirondack Medical Center	\$ 1,806	\$ (275)	\$ (356)	\$ (219)
1624000	Alice Hyde Memorial Hospital	\$ 1,154	\$ 1,070	\$ 190	\$ 379

Appendix Exhibit 6 – A (Continued)
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals
(All Dollars in Thousands)

Op. Cert.	Hospital	Actual	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
1701000	Nathan Littauer Hospital	\$ 2,035	\$ 1,301	\$ (83)	\$ 600
1801000	United Memorial Medical Center	\$ 881	\$ 677	\$ 154	\$ (167)
2129700	Little Falls Hospital	\$ 845	\$ (742)	\$ (809)	\$ (842)
2201000	Samaritan Medical Center	\$ 2,615	\$ 58	\$ (782)	\$ (1,612)
2221700	River Hospital	\$ 515	\$ (229)	\$ (228)	\$ (136)
2238001	Carthage Area Hospital Inc	\$ 619	\$ 388	\$ (8)	\$ (27)
2424000	Lewis County General Hospital	\$ 886	\$ 26	\$ (333)	\$ (381)
2527000	Nicholas H Noyes Meml. H.	\$ 845	\$ (233)	\$ (410)	\$ (686)
2601001	Oneida Healthcare Center	\$ 1,018	\$ 126	\$ (239)	\$ (461)
2625000	Community Memorial Hospital	\$ 753	\$ 819	\$ 153	\$ 103
2701001	Highland Hospital of Rochester	\$ 1,733	\$ 5,460	\$ 3,747	\$ 3,298
2701003	Rochester General Hospital	\$ 8,063	\$ 7,629	\$ 5,599	\$ 5,123
2701005	Strong Memorial Hospital	\$ 7,677	\$ 1,018	\$ 4,449	\$ (1,736)
2701006	Monroe Community Hospital	\$ -	\$ -	\$ -	\$ -
2728001	Lakeside Memorial Hospital	\$ 360	\$ 715	\$ 266	\$ 222
2754001	Park Ridge Hospital	\$ 3,590	\$ 1,509	\$ 463	\$ (1,789)
2801000	Amsterdam Memorial Hospital	\$ 207	\$ (123)	\$ (207)	\$ (207)
2801001	St Mary's H. at Amsterdam	\$ 1,196	\$ 1,782	\$ 937	\$ 848
2901000	Glen Cove - North Shore	\$ 3,214	\$ 240	\$ 907	\$ 957
2902000	Long Beach Medical Center	\$ 1,559	\$ 925	\$ 1,115	\$ 2,553
2908000	Winthrop University Hospital	\$ 4,944	\$ 3,044	\$ 3,349	\$ (409)
2909000	Mercy Medical Center	\$ 2,798	\$ 643	\$ 998	\$ 22
2910000	Franklin Hospital Medical Center	\$ 2,946	\$ (322)	\$ 184	\$ (487)
2950001	South Nassau Communities H.	\$ 3,762	\$ 2,735	\$ 2,425	\$ 850
2951001	North Shore University Hospital	\$ 16,660	\$ (2,980)	\$ 4,155	\$ (2,763)
2952005	Plainview - North Shore	\$ 976	\$ 753	\$ 504	\$ (491)
2952006	New Island Hospital	\$ 1,364	\$ 1,073	\$ 2,071	\$ 2,972
2953000	St Francis Hospital of Roslyn	\$ 1,058	\$ (371)	\$ 868	\$ (684)
3101001	Lockport Memorial Hospital	\$ 418	\$ 423	\$ (222)	\$ (376)
3102000	Niagara Falls Meml M C	\$ 1,239	\$ 687	\$ 150	\$ (215)
3121001	Mt. St. Mary's H. of Nia.Falls	\$ 636	\$ 1,312	\$ 1,098	\$ 1,005
3154000	Inter-Comm. Mem. H. Newfane	\$ 578	\$ 117	\$ (415)	\$ (522)
3201002	Rome H. and Murphy Meml.	\$ 956	\$ 832	\$ 411	\$ 190
3202002	St Elizabeth Medical Center	\$ 1,853	\$ 1,915	\$ 2,095	\$ 1,320
3202003	St Luke's / Faxton Memorial H.	\$ 2,474	\$ 8,030	\$ 5,241	\$ 6,943
3301000	Community-Gen'l H of Gr. Syr.	\$ 1,167	\$ 1,131	\$ 749	\$ 7
3301003	St Josephs H. Health Center	\$ 4,610	\$ 1,937	\$ 1,302	\$ (1,313)
3301008	Crouse Hospital	\$ 3,642	\$ 2,243	\$ 2,003	\$ 327
3402000	Geneva General Hospital	\$ 1,389	\$ 794	\$ (145)	\$ (529)

Appendix Exhibit 6 – A (Continued)
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals
(All Dollars in Thousands)

Op. Cert.	Hospital	Actual	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
3421000	Clifton Springs H. + Clinic	\$ 433	\$ 18	\$ 25	\$ (209)
3429000	F F Thompson Hospital	\$ 805	\$ 849	\$ 379	\$ (38)
3522000	St. Luke's - Cornwall H	\$ 3,521	\$ 2,016	\$ 1,088	\$ 1,570
3523000	Orange Regional M.C.	\$ 1,954	\$ 6,881	\$ 5,746	\$ 6,465
3529000	St Anthony Community Hospital	\$ 390	\$ 764	\$ 569	\$ 316
3535001	Bon Secours Community H.	\$ 3,538	\$ (739)	\$ (1,270)	\$ (740)
3622000	Medina Memorial Hospital	\$ 493	\$ 231	\$ (86)	\$ (234)
3701000	Albert Lindley Lee Meml H.	\$ -	\$ -	\$ -	\$ -
3702000	Oswego Hospital	\$ 1,633	\$ 925	\$ (379)	\$ (670)
3801000	Aurelia Osborn Fox Meml. H.	\$ 1,584	\$ 384	\$ (322)	\$ (641)
3824000	Mary Imogene Bassett Hospital	\$ 3,478	\$ 3,024	\$ 1,797	\$ 961
3950000	Putnam Community Hospital	\$ 2,056	\$ 945	\$ 856	\$ 420
4102002	Samaritan Hospital of Troy	\$ 2,059	\$ 882	\$ 149	\$ (229)
4102003	Seton Health System	\$ 2,129	\$ 421	\$ (615)	\$ (1,419)
4324000	Nyack Hospital	\$ 2,441	\$ 697	\$ 957	\$ 169
4329000	Good Samaritan H. / West Islip	\$ 4,419	\$ (931)	\$ (1,210)	\$ (3,121)
4353000	Summit Park H./Rockland Co.	\$ 3,737	\$ (3,737)	\$ (3,737)	\$ (3,737)
4401000	Claxton-Hepburn M C	\$ 820	\$ 828	\$ 216	\$ (248)
4402000	Massena Memorial Hospital	\$ 1,136	\$ 1,261	\$ 158	\$ 233
4423000	Edward J. Noble / Gouverneur	\$ 553	\$ 76	\$ (239)	\$ (237)
4429000	Canton-Potsdam Hospital	\$ 1,264	\$ (1,263)	\$ (1,264)	\$ (1,264)
4458700	Clifton-Fine Hospital	\$ 193	\$ (93)	\$ (84)	\$ (123)
4501000	Saratoga Hospital	\$ 2,002	\$ 1,627	\$ 869	\$ 458
4601001	Ellis Hospital	\$ 3,931	\$ 2,680	\$ 1,371	\$ 88
4601004	Sunnyview H. + Rehab Ctr	\$ 519	\$ (519)	\$ (519)	\$ (519)
4720001	Cobleskill Reg. H. Bassett/Scho	\$ 913	\$ (441)	\$ (542)	\$ (647)
4823700	Schuyler Hospital	\$ 747	\$ (377)	\$ (459)	\$ (603)
5001000	Corning Hospital	\$ 2,159	\$ (702)	\$ (1,218)	\$ (1,609)
5002001	St James Mercy Hospital	\$ 1,332	\$ 776	\$ (181)	\$ (296)
5022000	Ira Davenport Memorial H.	\$ 1,246	\$ 61	\$ (392)	\$ 860
5123000	Brookhaven Memorial H.	\$ 7,372	\$ 1,475	\$ 1,287	\$ 3,764
5126000	Southampton Hospital	\$ 1,371	\$ 2,252	\$ 1,797	\$ 3,528
5127000	Eastern Long Island Hospital	\$ 861	\$ 87	\$ 678	\$ 1,554
5149000	John T Mather Memorial H.	\$ 2,052	\$ (82)	\$ 579	\$ (661)
5149001	St Charles Hospital	\$ 1,603	\$ 10	\$ (133)	\$ (1,100)
5153000	Huntington Hospital	\$ 3,769	\$ (727)	\$ (1,292)	\$ (2,785)
5154000	Southside Hospital	\$ 7,916	\$ (1,074)	\$ (1,775)	\$ (1,651)
5154001	Good Samaritan H.I / Suffern	\$ 8,531	\$ (4,729)	\$ (4,115)	\$ (6,740)
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$ 1,866	\$ 1,403	\$ 908	\$ 1,272

Appendix Exhibit 6 – A (Continued)
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals
(All Dollars in Thousands)

Op. Cert.	Hospital	Actual	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
5157003	St Catherine of Siena	\$ 1,151	\$ (469)	\$ (380)	\$ (1,033)
5263000	Catskill Reg. M C - G Hermann	\$ 9,198	\$ (4,499)	\$ (5,810)	\$ (3,212)
5263700	Catskill Regional Medical Center	\$ 547	\$ (435)	\$ (459)	\$ (485)
5401001	Cayuga M C at Ithaca	\$ 1,841	\$ 419	\$ (367)	\$ (966)
5501000	Benedictine Hospital	\$ 2,174	\$ (327)	\$ (688)	\$ (1,155)
5501001	Kingston H.	\$ 2,386	\$ (24)	\$ (563)	\$ (837)
5526700	Ellenville Regional Hospital	\$ 1,767	\$ (1,356)	\$ (1,587)	\$ (1,651)
5601000	Glens Falls Hospital	\$ 4,009	\$ 3,482	\$ 1,044	\$ 482
5820000	Wayne Health Care	\$ 2,519	\$ (566)	\$ (1,419)	\$ (1,254)
5901000	Hudson Valley Hospital	\$ 1,727	\$ 682	\$ 466	\$ 151
5902001	White Plains H. Med Ctr	\$ 2,130	\$ 2,926	\$ 3,222	\$ 2,263
5902002	Burke Rehabilitation Center	\$ 173	\$ (170)	\$ (133)	\$ (172)
5903000	Mount Vernon Hospital	\$ 10,485	\$ (4,165)	\$ (3,681)	\$ 8,692
5904000	Sound Shore M. C. Westchester	\$ 10,769	\$ 1,326	\$ (1,003)	\$ 11,704
5907001	St Johns Riverside Hospital	\$ 3,960	\$ 3,154	\$ 2,909	\$ 6,274
5907002	St Josephs Hospital Yonkers	\$ 8,610	\$ (133)	\$ (117)	\$ 16,637
5920000	Northern Westchester Hospital	\$ 1,334	\$ 78	\$ (114)	\$ (981)
5922000	Lawrence Hospital	\$ 1,393	\$ 1,983	\$ 1,606	\$ 1,137
5925000	Community H. at Dobbs Ferry	\$ 260	\$ 170	\$ (260)	\$ (260)
5932000	Phelps Meml. H. Association	\$ 1,541	\$ 1,296	\$ 587	\$ (410)
5957000	Blythedale Childrens Hospital	\$ 201	\$ 38	\$ 14	\$ (164)
6027000	Wyoming County Community H.	\$ 689	\$ 400	\$ (57)	\$ (170)
6120700	Soldiers and Sailors Meml. H.	\$ 919	\$ (860)	\$ (861)	\$ (911)
7000001	Bronx-Lebanon H. Ctr.	\$ 44,678	\$ (26,983)	\$ (25,085)	\$ (17,623)
7000006	Montefiore H. + M.C.	\$ 23,299	\$ (2,774)	\$ 862	\$ (11,190)
7000011	Calvary Hospital	\$ 687	\$ (687)	\$ (687)	\$ (687)
7000014	St Barnabas Hospital	\$ 22,570	\$ (3,991)	\$ (3,921)	\$ 17,105
7000025	NY Westchester Square M C	\$ 1,029	\$ 1,316	\$ 1,008	\$ 728
7001002	Brookdale Hosp M C	\$ 23,139	\$ (13,609)	\$ (12,419)	\$ (13,670)
7001003	Brooklyn Hospital	\$ 4,614	\$ 1,761	\$ 1,210	\$ (972)
7001008	New York Community / Brooklyn	\$ 631	\$ 464	\$ 557	\$ 5
7001017	Long Island College Hospital	\$ 6,156	\$ (107)	\$ 171	\$ (2,322)
7001019	Lutheran Medical Center	\$ 34,492	\$ (25,634)	\$ (24,559)	\$ (26,326)
7001020	Maimonides Medical Center	\$ 14,956	\$ (2,970)	\$ (2,004)	\$ (7,124)
7001021	NY Methodist H of Brooklyn	\$ 4,094	\$ 3,811	\$ 3,924	\$ 429
7001024	Episcopal Health Services, Inc	\$ 1,767	\$ 500	\$ 620	\$ (538)
7001033	Kingsbrook Jewish M C	\$ 1,505	\$ 2,353	\$ 2,052	\$ 1,088
7001035	Wyckoff Heights Hospital	\$ 8,705	\$ 622	\$ (45)	\$ 1,905
7001041	Beth Israel M C - Kings Hwy Div	\$ 1,292	\$ (65)	\$ 191	\$ (572)

Appendix Exhibit 6 – A (Continued)
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals
(All Dollars in Thousands)

Op. Cert.	Hospital	Actual	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
7001046	Interfaith Medical Center	\$ 12,923	\$ (8,820)	\$ (8,455)	\$ (9,342)
7002000	New York Downtown	\$ 6,535	\$ (1,002)	\$ (1,806)	\$ (4,763)
7002002	Beth Israel Medical Center	\$ 13,379	\$ (8,613)	\$ (7,080)	\$(11,491)
7002012	Hospital for Special Surgery	\$ 966	\$ (966)	\$ (966)	\$ (966)
7002017	Lenox Hill Hospital	\$ 7,657	\$ (3,308)	\$ (208)	\$ (4,212)
7002020	Memorial H. for Cancer	\$ 7,712	\$ (5,638)	\$ (2,197)	\$ (6,858)
7002024	Mount Sinai Hospital	\$ 13,553	\$ (282)	\$ 5,603	\$ (2,796)
7002026	New York Eye+Ear Infirmary	\$ 1,914	\$ 1,565	\$ 2,122	\$ 4,717
7002031	Rockefeller University Hospital	\$ 43	\$ (43)	\$ (43)	\$ (43)
7002032	St Luke's / Roosevelt H. Center	\$ 25,123	\$ (5,694)	\$ (1,010)	\$ (4,351)
7002037	St Vincent's Hospital	\$ 3,252	\$ 5,271	\$ 825	\$ (2,321)
7002052	North General Hospital	\$ 1,603	\$ 659	\$ (357)	\$ (1,127)
7002053	NY University Med Ctr	\$ 5,198	\$ (3,980)	\$ 158	\$ (4,286)
7002054	New York Presbyterian H.	\$ 20,360	\$ (9,361)	\$ 3,132	\$(13,338)
7003001	Flushing H. and Medical Center	\$ 7,582	\$ 4,084	\$ 3,065	\$ 12,050
7003003	Jamaica Hospital	\$ 34,656	\$ (4,804)	\$ (4,528)	\$ 50,860
7003004	Long Island Jewish-Hillside M C	\$ 8,788	\$ 1,073	\$ 5,688	\$ (668)
7003006	Peninsula Hospital Center	\$ 1,548	\$ 1,420	\$ 1,546	\$ 2,441
7003010	New York M C of Queens	\$ 7,632	\$ 1,489	\$ 1,763	\$ (1,842)
7003013	Forest Hills - North Shore	\$ 1,850	\$ 1,324	\$ 1,011	\$ 16
7003015	Mount Sinai H. of Queens	\$ 4,911	\$ 423	\$ 1,527	\$ 8,880
7004003	Staten Island University H.	\$ 8,234	\$ 6,436	\$ 7,924	\$ 7,343
7004010	Richmond University Medical	\$ 7,487	\$ (350)	\$ (790)	\$ (1,731)
	Sum of gains and losses		\$0	\$0	\$0

Appendix Exhibit 6 – B

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals**

Opcert	Hospital Name	Total Actual Allocation (\$ K)	(CARE minus Actual) / Actual	(BASE minus Actual) / Actual	(BASE STEEP minus Actual) / Actual
0101000	Albany Medical Center H.	\$5,070	19.9%	53.1%	-16.8%
0101003	Albany, Memorial Hospital of	\$1,211	65.1%	53.7%	36.3%
0101004	St Peters Hospital	\$3,469	98.2%	51.9%	-10.6%
0101005	Albany M C South Clin Cam	\$59	996.8%	1086.9%	1524.1%
0226700	Cuba Memorial Hospital Inc	\$790	-67.4%	-70.6%	-64.4%
0228000	Memorial H. of W+G Jones	\$664	223.6%	114.1%	298.9%
0301001	Our Lady of Lourdes Meml H.	\$1,927	162.6%	57.0%	-5.4%
0303001	United Health Services, Inc	\$4,440	87.2%	47.0%	3.7%
0401001	Olean General Hospital	\$1,320	211.1%	106.4%	184.1%
0427000	TLC Health Network	\$1,616	5.4%	-31.0%	-18.2%
0501000	Auburn Memorial Hospital	\$1,028	100.1%	36.6%	9.0%
0601000	Brooks Memorial Hospital	\$564	49.9%	-19.9%	-57.0%
0602001	Woman's Christian Association	\$1,566	61.5%	15.7%	-2.4%
0632000	Westfield Memorial Hospital Inc	\$293	29.1%	-31.3%	-35.7%
0701000	Arnot-Ogden Memorial Hospital	\$1,591	101.5%	55.0%	12.2%
0701001	St Josephs Hospital of Elmira	\$1,059	48.1%	10.2%	-17.8%
0824000	Chenango Memorial Hospital Inc	\$1,646	177.7%	116.0%	632.1%
0901001	Champlain Valley Physicians H.	\$2,067	-20.2%	-45.2%	-86.5%
1001000	Columbia Memorial Hospital	\$2,320	-5.7%	-35.7%	-60.0%
1101000	Cortland Memorial Hospital Inc	\$1,346	29.5%	-16.0%	-35.6%
1226701	Margaretville Memorial Hospital	\$583	-100.0%	-100.0%	-100.0%
1227001	Tri-Town Regional Healthcare	\$593	-62.7%	-100.0%	-100.0%
1229700	Delaware Valley Hospital Inc	\$554	-95.5%	-100.0%	-100.0%
1254700	O'Connor Hospital	\$436	-67.9%	-74.1%	-88.3%
1302000	St Francis H. of Poughkeepsie	\$3,936	-45.4%	-37.5%	-59.1%
1302001	Vassar Brothers Medical Center	\$5,130	69.1%	72.3%	78.8%
1327000	Northern Dutchess Hospital	\$1,461	-37.5%	-50.0%	-75.1%
1401002	Kaleida Hlth/Women+Childrens H	\$1,403	165.0%	120.6%	33.3%
1401006	Sheehan Memorial Emergency H.	\$25	198.3%	136.5%	-50.9%
1401008	Mercy Hospital of Buffalo	\$2,098	72.3%	41.7%	-35.5%
1401013	Sisters of Charity Hospital	\$2,357	31.3%	24.2%	-17.0%
1401014	Millard Fillmore - Kaleida Health	\$4,211	72.9%	109.5%	-6.2%
1404000	Kenmore Mercy Hospital	\$818	73.5%	80.4%	-4.0%
1427000	Bertrand Chaffee Hospital	\$390	-25.8%	-44.9%	-57.7%
1455000	St Joseph Hospital	\$589	-21.1%	-100.0%	-100.0%
1552701	Elizabethtown Community H.	\$419	-53.9%	-59.1%	-79.9%
1564701	Moses-Ludington Hospital	\$439	-63.2%	-86.6%	-96.6%
1623001	Adirondack Medical Center	\$1,806	-15.2%	-19.7%	-12.1%
1624000	Alice Hyde Memorial Hospital	\$1,154	92.7%	16.4%	32.9%
1701000	Nathan Littauer Hospital	\$2,035	63.9%	-4.1%	29.5%
1801000	United Memorial Medical Center	\$881	76.8%	17.5%	-18.9%

Appendix Exhibit 6 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals**

Opcert	Hospital Name	Total Actual Allocation (\$ K)	(CARE minus Actual) / Actual	(BASE minus Actual) / Actual	(BASE STEEP minus Actual) / Actual
2129700	Little Falls Hospital	\$845	-87.8%	-95.8%	-99.7%
2201000	Samaritan Medical Center	\$2,615	2.2%	-29.9%	-61.6%
2221700	River Hospital	\$515	-44.5%	-44.3%	-26.5%
2238001	Carthage Area Hospital Inc	\$619	62.7%	-1.4%	-4.3%
2424000	Lewis County General Hospital	\$886	3.0%	-37.6%	-43.0%
2527000	Nicholas H Noyes Meml. H.	\$845	-27.6%	-48.6%	-81.2%
2601001	Oneida Healthcare Center	\$1,018	12.4%	-23.5%	-45.2%
2625000	Community Memorial Hospital	\$753	108.7%	20.4%	13.7%
2701001	Highland Hospital of Rochester	\$1,733	315.1%	216.3%	190.3%
2701003	Rochester General Hospital	\$8,063	94.6%	69.4%	63.5%
2701005	Strong Memorial Hospital	\$7,677	13.3%	57.9%	-22.6%
2701006	Monroe Community Hospital	\$0			
2728001	Lakeside Memorial Hospital	\$360	198.6%	73.8%	61.7%
2754001	Park Ridge Hospital	\$3,590	42.0%	12.9%	-49.8%
2801000	Amsterdam Memorial Hospital	\$207	-59.5%	-100.0%	-100.0%
2801001	St Mary's Hospital at Amsterdam	\$1,196	149.0%	78.3%	70.8%
2901000	Glen Cove - North Shore	\$3,214	7.5%	28.2%	29.8%
2902000	Long Beach Medical Center	\$1,559	59.3%	71.5%	163.8%
2908000	Winthrop University Hospital	\$4,944	61.6%	67.7%	-8.3%
2909000	Mercy Medical Center	\$2,798	23.0%	35.7%	0.8%
2910000	Franklin Hospital Medical Center	\$2,946	-10.9%	6.2%	-16.5%
2950001	South Nassau Communities H.	\$3,762	72.7%	64.5%	22.6%
2951001	North Shore University H.	\$16,660	-17.9%	24.9%	-16.6%
2952005	Plainview - North Shore	\$976	77.1%	51.6%	-50.3%
2952006	New Island Hospital	\$1,364	78.6%	151.8%	217.8%
2953000	St Francis Hospital of Roslyn	\$1,058	-35.1%	82.1%	-64.7%
3101001	Lockport Memorial Hospital	\$418	101.1%	-53.2%	-89.8%
3102000	Niagara Falls Meml M C	\$1,239	55.4%	12.1%	-17.3%
3121001	Mt. St. Mary's H. of Nia.Falls	\$636	206.3%	172.6%	158.0%
3154000	Inter-Comm. Mem. H. Newfane	\$578	20.2%	-71.8%	-90.3%
3201002	Rome H. and Murphy Meml.	\$956	87.0%	43.0%	19.9%
3202002	St Elizabeth Medical Center	\$1,853	103.4%	113.1%	71.2%
3202003	St Luke's / Faxton Memorial H.	\$2,474	324.6%	211.9%	280.7%
3301000	Community-General H of Gr. Syr.	\$1,167	96.9%	64.2%	0.6%
3301003	St Josephs H. Health Center	\$4,610	42.0%	28.2%	-28.5%
3301008	Crouse Hospital	\$3,642	61.6%	55.0%	9.0%
3402000	Geneva General Hospital	\$1,389	57.2%	-10.5%	-38.1%
3421000	Clifton Springs H. + Clinic	\$433	4.3%	5.9%	-48.1%
3429000	F F Thompson Hospital	\$805	105.5%	47.1%	-4.7%
3522000	St. Luke's - Cornwall H	\$3,521	57.3%	30.9%	44.6%
3523000	Orange Regional M.C.	\$1,954	352.1%	294.1%	330.9%

Appendix Exhibit 6 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals**

Opcert	Hospital Name	Total Actual Allocation (\$ K)	(CARE minus Actual) / Actual	(BASE minus Actual) / Actual	(BASE STEEP minus Actual) / Actual
3529000	St Anthony Community Hospital	\$390	196.1%	146.1%	81.1%
3535001	Bon Secours Community H.	\$3,538	-20.9%	-35.9%	-20.9%
3622000	Medina Memorial Hospital	\$493	46.8%	-17.5%	-47.4%
3701000	Albert Lindley Lee Meml H.	\$0			
3702000	Oswego Hospital	\$1,633	56.6%	-23.2%	-41.0%
3801000	Aurelia Osborn Fox Meml. H.	\$1,584	24.3%	-20.3%	-40.5%
3824000	Mary Imogene Bassett Hospital	\$3,478	86.9%	51.7%	27.6%
3950000	Putnam Community Hospital	\$2,056	46.0%	41.6%	20.4%
4102002	Samaritan Hospital of Troy	\$2,059	42.9%	7.2%	-11.1%
4102003	Seton Health System	\$2,129	19.8%	-28.9%	-66.6%
4324000	Nyack Hospital	\$2,441	28.6%	39.2%	6.9%
4329000	Good Samaritan H. / West Islip	\$4,419	-21.1%	-27.4%	-70.6%
4353000	Summit Park H./Rockland Co. Inf.	\$3,737	-100.0%	-100.0%	-100.0%
4401000	Claxton-Hepburn Medical Center	\$820	101.0%	26.3%	-30.2%
4402000	Massena Memorial Hospital	\$1,136	111.0%	13.9%	20.6%
4423000	Edward John Noble / Gouverneur	\$553	13.7%	-43.3%	-42.8%
4429000	Canton-Potsdam Hospital	\$1,264	-99.9%	-100.0%	-100.0%
4458700	Clifton-Fine Hospital	\$193	-48.1%	-43.7%	-63.6%
4501000	Saratoga Hospital	\$2,002	81.2%	43.4%	22.9%
4601001	Ellis Hospital	\$3,931	68.2%	34.9%	2.2%
4601004	Sunnyview H. + Rehab Ctr	\$519	-100.0%	-100.0%	-100.0%
4720001	Cobleskill Reg. H. Bassett/Schoh	\$913	-48.4%	-59.4%	-70.9%
4823700	Schuyler Hospital	\$747	-50.5%	-61.5%	-80.7%
5001000	Corning Hospital	\$2,159	-32.5%	-56.4%	-74.5%
5002001	St James Mercy Hospital	\$1,332	58.2%	-13.6%	-22.3%
5022000	Ira Davenport Memorial H.	\$1,246	4.9%	-31.5%	69.0%
5123000	Brookhaven Memorial H.	\$7,372	20.0%	17.5%	51.1%
5126000	Southampton Hospital	\$1,371	164.3%	131.1%	257.3%
5127000	Eastern Long Island Hospital	\$861	10.1%	78.8%	180.5%
5149000	John T Mather Memorial H.	\$2,052	-4.0%	28.2%	-32.2%
5149001	St Charles Hospital	\$1,603	0.6%	-8.3%	-68.6%
5153000	Huntington Hospital	\$3,769	-19.3%	-34.3%	-73.9%
5154000	Southside Hospital	\$7,916	-13.6%	-22.4%	-20.9%
5154001	Good Samaritan H / Suffern	\$8,531	-55.4%	-48.2%	-79.0%
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$1,866	75.2%	48.6%	68.2%
5157003	St Catherine of Siena	\$1,151	-40.7%	-33.0%	-89.8%
5263000	Catskill Reg. M C - G Hermann	\$9,198	-48.9%	-63.2%	-34.9%
5263700	Catskill Regional Medical Center	\$547	-79.5%	-84.0%	-88.8%
5401001	Cayuga M C at Ithaca	\$1,841	22.8%	-20.0%	-52.4%
5501000	Benedictine Hospital	\$2,174	-15.0%	-31.7%	-53.1%
5501001	Kingston H.	\$2,386	-1.0%	-23.6%	-35.1%

Appendix Exhibit 6 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals**

Opcert	Hospital Name	Total Actual Allocation (\$ K)	(CARE minus Actual) / Actual	(BASE minus Actual) / Actual	(BASE STEEP minus Actual) / Actual
5526700	Ellenville Regional Hospital	\$1,767	-76.7%	-89.8%	-93.4%
5601000	Glens Falls Hospital	\$4,009	86.8%	26.0%	12.0%
5820000	Wayne Health Care	\$2,519	-22.5%	-56.3%	-49.8%
5901000	Hudson Valley Hospital	\$1,727	39.5%	27.0%	8.7%
5902001	White Plains H. Med Ctr	\$2,130	137.4%	151.3%	106.3%
5902002	Burke Rehabilitation Center	\$173	-98.3%	-77.0%	-99.4%
5903000	Mount Vernon Hospital	\$10,485	-39.7%	-35.1%	82.9%
5904000	Sound Shore M. C. Westchester	\$10,769	12.3%	-9.3%	108.7%
5907001	St Johns Riverside Hospital	\$3,960	79.6%	73.5%	158.4%
5907002	St Josephs Hospital Yonkers	\$8,610	-1.5%	-1.4%	193.2%
5920000	Northern Westchester Hospital	\$1,334	5.9%	-8.6%	-73.5%
5922000	Lawrence Hospital	\$1,393	142.4%	115.3%	81.6%
5925000	Community H. at Dobbs Ferry	\$260	65.4%	-100.0%	-100.0%
5932000	Phelps Meml. H. Association	\$1,541	84.1%	38.1%	-26.6%
5957000	Blythedale Childrens Hospital	\$201	18.8%	6.8%	-81.6%
6027000	Wyoming County Community H.	\$689	58.0%	-8.2%	-24.7%
6120700	Soldiers and Sailors Meml. H.	\$919	-93.5%	-93.7%	-99.2%
7000001	Bronx-Lebanon H. Ctr.	\$44,678	-60.4%	-56.1%	-39.4%
7000006	Montefiore H. + M.C.	\$23,299	-11.9%	3.7%	-48.0%
7000011	Calvary Hospital	\$687	-100.0%	-100.0%	-100.0%
7000014	St Barnabas Hospital	\$22,570	-17.7%	-17.4%	75.8%
7000025	NY Westchester Square M C	\$1,029	127.9%	97.9%	70.8%
7001002	Brookdale Hosp M C	\$23,139	-58.8%	-53.7%	-59.1%
7001003	Brooklyn Hospital	\$4,614	38.2%	26.2%	-21.1%
7001008	New York Community / Brooklyn	\$631	73.5%	88.2%	0.8%
7001017	Long Island College Hospital	\$6,156	-1.7%	2.8%	-37.7%
7001019	Lutheran Medical Center	\$34,492	-74.3%	-71.2%	-76.3%
7001020	Maimonides Medical Center	\$14,956	-19.9%	-13.4%	-47.6%
7001021	NY Methodist H of Brooklyn	\$4,094	93.1%	95.9%	10.5%
7001024	Episcopal Health Services, Inc	\$1,767	28.3%	35.1%	-30.4%
7001033	Kingsbrook Jewish M C	\$1,505	156.4%	136.4%	72.3%
7001035	Wyckoff Heights Hospital	\$8,705	7.1%	-0.5%	21.9%
7001041	Beth Israel M C - Kings Hwy Div	\$1,292	-5.1%	14.8%	-44.3%
7001046	Interfaith Medical Center	\$12,923	-68.3%	-65.4%	-72.3%
7002000	New York Downtown	\$6,535	-15.3%	-27.6%	-72.9%
7002002	Beth Israel Medical Center	\$13,379	-64.4%	-52.9%	-85.9%
7002012	Hospital for Special Surgery	\$966	-100.0%	-100.0%	-100.0%
7002017	Lenox Hill Hospital	\$7,657	-43.2%	-2.7%	-55.0%
7002020	Memorial H. for Cancer	\$7,712	-73.1%	-28.5%	-88.9%
7002024	Mount Sinai Hospital	\$13,553	-2.1%	41.3%	-20.6%
7002026	New York Eye+Ear Infirmary	\$1,914	81.7%	110.9%	246.4%

Appendix Exhibit 6 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010
Excludes Major Public Hospitals**

Opcert	Hospital Name	Total Actual Allocation (\$ K)	(CARE minus Actual) / Actual	(BASE minus Actual) / Actual	(BASE STEEP minus Actual) / Actual
7002031	Rockefeller University Hospital	\$43	-100.0%	-100.0%	-100.0%
7002032	St Luke's / Roosevelt H. Center	\$25,123	-22.7%	-4.0%	-17.3%
7002037	St Vincent's Hospital	\$3,252	162.1%	25.4%	-71.4%
7002052	North General Hospital	\$1,603	41.1%	-22.2%	-70.3%
7002053	NY University Med Ctr	\$5,198	-76.6%	3.0%	-82.5%
7002054	New York Presbyterian H.	\$20,360	-46.0%	15.4%	-65.5%
7003001	Flushing H. and Medical Center	\$7,582	53.9%	40.4%	158.9%
7003003	Jamaica Hospital	\$34,656	-13.9%	-13.1%	146.8%
7003004	Long Island Jewish-Hillside M C	\$8,788	12.2%	64.7%	-7.6%
7003006	Peninsula Hospital Center	\$1,548	91.7%	99.9%	157.7%
7003010	New York Medical Ctr of Queens	\$7,632	19.5%	23.1%	-24.1%
7003013	Forest Hills – North Shore	\$1,850	71.6%	54.7%	0.8%
7003015	Mount Sinai H. of Queens	\$4,911	8.6%	31.1%	180.8%
7004003	Staten Island University H.	\$8,234	78.2%	96.2%	89.2%
7004010	Richmond University Medical	\$7,487	-4.7%	-10.6%	-23.1%

Appendix Exhibit 7 – A
Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
101000	Albany Medical Center H.	\$5,068	-\$462	\$662	-\$2,955
101003	Albany, Memorial Hospital of	\$1,211	\$304	\$164	-\$384
101004	St Peters Hospital	\$3,468	\$1,742	\$424	-\$1,915
101005	Albany M C South Clin Cam	\$59	\$428	\$455	\$418
226700	Cuba Memorial Hospital Inc	\$789	-\$594	-\$618	-\$648
228000	Memorial H. of W+G Jones	\$663	\$964	\$386	\$663
301001	Our Lady of Lourdes Meml H.	\$1,926	\$1,907	\$308	-\$1,013
303001	United Health Services, Inc	\$4,438	\$1,858	\$382	-\$2,132
401001	Olean General Hospital	\$1,319	\$1,791	\$692	\$559
427000	TLC Health Network	\$1,616	-\$324	-\$792	-\$953
501000	Auburn Memorial Hospital	\$1,028	\$531	\$9	-\$466
601000	Brooks Memorial Hospital	\$563	\$77	-\$230	-\$442
602001	Woman's Christian Association	\$1,566	\$350	-\$227	-\$799
632000	Westfield Memorial Hospital Inc	\$293	-\$6	-\$144	-\$198
701000	Arnot-Ogden Memorial Hospital	\$1,590	\$838	\$230	-\$695
701001	St Josephs Hospital of Elmira	\$1,058	\$130	-\$197	-\$622
824000	Chenango Memorial Hospital Inc	\$1,645	\$1,817	\$979	\$4,393
901001	Champlain Valley Physicians H.	\$2,066	-\$816	-\$1,230	-\$1,926
1001000	Columbia Memorial Hospital	\$2,319	-\$662	-\$1,217	-\$1,854
1101000	Cortland Memorial Hospital Inc	\$1,346	-\$25	-\$511	-\$911
1226701	Margaretville Memorial Hospital	\$582	-\$582	-\$582	-\$582
1227001	Tri-Town Regional Healthcare	\$593	-\$425	-\$593	-\$593
1229700	Delaware Valley Hospital Inc	\$554	-\$535	-\$554	-\$554
1254700	O'Connor Hospital	\$436	-\$330	-\$353	-\$411
1302000	St Francis H. of Poughkeepsie	\$3,934	-\$2,306	-\$2,117	-\$3,127
1302001	Vassar Brothers Medical Center	\$5,127	\$1,443	\$1,399	-\$532
1327000	Northern Dutchess Hospital	\$1,460	-\$768	-\$921	-\$1,278
1401002	Kaleida Hlth/Women+Childrens	\$1,402	\$1,414	\$883	-\$465
1401005	Erie County Medical Center	\$4,217	\$5,812	\$9,497	\$16,113
1401006	Sheehan Meml Emergency H.	\$25	\$32	\$19	-\$19
1401008	Mercy Hospital of Buffalo	\$2,097	\$641	\$98	-\$1,419
1401010	Roswell Park Memorial Institute	\$2,227	-\$2,155	-\$2,041	-\$2,223
1401013	Sisters of Charity Hospital	\$2,356	-\$11	-\$194	-\$1,376
1401014	Millard Fillmore - Kaleida Health	\$4,210	\$1,308	\$2,305	-\$2,229
1404000	Kenmore Mercy Hospital	\$818	\$258	\$272	-\$425
1427000	Bertrand Chaffee Hospital	\$390	-\$171	-\$231	-\$307
1455000	St Joseph Hospital	\$588	-\$237	-\$588	-\$588
1552701	Elizabethtown Community H.	\$419	-\$273	-\$292	-\$377

Appendix Exhibit 7 – A (Continued)

**Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)**

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
1564701	Moses-Ludington Hospital	\$438	-\$316	-\$395	-\$431
1623001	Adirondack Medical Center	\$1,805	-\$645	-\$735	-\$1,010
1624000	Alice Hyde Memorial Hospital	\$1,154	\$532	-\$162	-\$385
1701000	Nathan Littauer Hospital	\$2,034	\$493	-\$593	-\$714
1801000	United Memorial Medical Center	\$881	\$300	-\$116	-\$523
2129700	Little Falls Hospital	\$845	-\$766	-\$818	-\$843
2201000	Samaritan Medical Center	\$2,614	-\$589	-\$1,261	-\$2,111
2221700	River Hospital	\$514	-\$298	-\$303	-\$325
2238001	Carthage Area Hospital Inc	\$619	\$144	-\$168	-\$322
2424000	Lewis County General Hospital	\$886	-\$194	-\$477	-\$633
2527000	Nicholas H Noyes Meml. H.	\$845	-\$381	-\$524	-\$765
2601001	Oneida Healthcare Center	\$1,018	-\$151	-\$442	-\$738
2625000	Community Memorial Hospital	\$753	\$438	-\$84	-\$324
2701001	Highland Hospital of Rochester	\$1,732	\$3,717	\$2,314	\$789
2701003	Rochester General Hospital	\$8,059	\$3,828	\$2,027	-\$1,452
2701005	Strong Memorial Hospital	\$7,674	-\$1,087	\$1,278	-\$4,697
2701006	Monroe Community Hospital	\$0	\$0	\$0	\$0
2728001	Lakeside Memorial Hospital	\$360	\$455	\$102	-\$68
2754001	Park Ridge Hospital	\$3,588	\$275	-\$596	-\$2,686
2801000	Amsterdam Memorial Hospital	\$207	-\$143	-\$207	-\$207
2801001	St Mary's H. at Amsterdam	\$1,196	\$1,061	\$379	-\$172
2901000	Glen Cove - North Shore	\$3,213	-\$596	-\$170	-\$1,123
2902000	Long Beach Medical Center	\$1,558	\$323	\$415	\$502
2908000	Winthrop University Hospital	\$4,942	\$1,110	\$1,181	-\$2,669
2909000	Mercy Medical Center	\$2,797	-\$190	\$6	-\$1,384
2910000	Franklin H. Medical Center	\$2,944	-\$956	-\$634	-\$1,712
2950001	South Nassau Communities H.	\$3,761	\$1,162	\$807	-\$1,450
2950002	Nassau University M C	\$7,424	\$10,154	\$10,213	\$18,599
2951001	North Shore University H.	\$16,652	-\$6,289	-\$1,285	-\$9,689
2952005	Plainview - North Shore	\$976	\$334	\$117	-\$733
2952006	New Island Hospital	\$1,364	\$482	\$1,172	\$809
2953000	St Francis Hospital of Roslyn	\$1,057	-\$537	\$365	-\$870
3101001	Lockport Memorial Hospital	\$418	\$219	-\$273	-\$397
3102000	Niagara Falls Meml M C	\$1,239	\$221	-\$213	-\$725
3121001	Mt. St. Mary's H. of Nia.Falls	\$636	\$840	\$645	\$186
3154000	Inter-Comm. Mem. H. Newfane	\$578	-\$52	-\$458	-\$550
3201002	Rome H. and Murphy Meml.	\$955	\$399	\$54	-\$381
3202002	St Elizabeth Medical Center	\$1,852	\$1,003	\$1,062	-\$263
3202003	St Luke's / Faxton Memorial H.	\$2,473	\$5,485	\$3,223	\$2,246

Appendix Exhibit 7 – A (Continued)

**Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)**

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
3301000	Comm.-Genl. H. Gr. Syracuse	\$1,166	\$575	\$248	-\$578
3301003	St Josephs H. Health Center	\$4,608	\$352	-\$243	-\$2,956
3301007	SUNY Hlth Sci Ctr. at Syracuse	\$3,889	\$486	\$1,978	-\$1,636
3301008	Crouse Hospital	\$3,640	\$818	\$527	-\$1,651
3402000	Geneva General Hospital	\$1,388	\$266	-\$470	-\$957
3421000	Clifton Springs H. + Clinic	\$433	-\$91	-\$94	-\$321
3429000	F F Thompson Hospital	\$804	\$449	\$69	-\$420
3522000	St. Luke's - Cornwall H	\$3,519	\$675	-\$116	-\$968
3523000	Orange Regional M.C.	\$1,953	\$4,740	\$3,732	\$2,265
3529000	St Anthony Community Hospital	\$389	\$485	\$318	-\$36
3535001	Bon Secours Community H.	\$3,536	-\$1,416	-\$1,862	-\$2,134
3622000	Medina Memorial Hospital	\$493	\$56	-\$193	-\$363
3701000	Albert Lindley Lee Meml H.	\$0	\$0	\$0	\$0
3702000	Oswego Hospital	\$1,632	\$306	-\$706	-\$1,150
3801000	Aurelia Osborn Fox Meml. H.	\$1,583	-\$92	-\$651	-\$1,111
3824000	Mary Imogene Bassett Hospital	\$3,476	\$1,449	\$418	-\$1,252
3950000	Putnam Community Hospital	\$2,055	\$219	\$94	-\$815
4102002	Samaritan Hospital of Troy	\$2,058	\$170	-\$428	-\$1,141
4102003	Seton Health System	\$2,128	-\$196	-\$1,011	-\$1,772
4322000	Helen Hayes Hospital	\$1,467	-\$1,467	-\$1,467	-\$1,467
4324000	Nyack Hospital	\$2,440	-\$63	\$69	-\$1,132
4329000	Good Samaritan H. / West Islip	\$4,417	-\$1,774	-\$2,048	-\$3,767
4353000	Summit Park H./Rockland Co.	\$3,736	-\$3,736	-\$3,736	-\$3,736
4401000	Claxton-Hepburn Medical Center	\$820	\$429	-\$55	-\$533
4402000	Massena Memorial Hospital	\$1,135	\$680	-\$180	-\$449
4423000	Edward John Noble / Gouverneur	\$552	-\$76	-\$321	-\$394
4429000	Canton-Potsdam Hospital	\$1,263	-\$1,263	-\$1,263	-\$1,263
4458700	Clifton-Fine Hospital	\$193	-\$117	-\$113	-\$158
4501000	Saratoga Hospital	\$2,002	\$748	\$119	-\$769
4601001	Ellis Hospital	\$3,929	\$1,079	-\$15	-\$1,915
4601004	Sunnyview H. + Rehab Ctr	\$519	-\$519	-\$519	-\$519
4720001	Cobleskill Reg.-Bassett/Schoh	\$913	-\$555	-\$639	-\$779
4823700	Schuyler Hospital	\$747	-\$467	-\$534	-\$675
5001000	Corning Hospital	\$2,158	-\$1,054	-\$1,463	-\$1,882
5002001	St James Mercy Hospital	\$1,331	\$265	-\$482	-\$813
5022000	Ira Davenport Memorial H.	\$1,246	-\$255	-\$615	-\$191
5123000	Brookhaven Memorial H.	\$7,369	-\$666	-\$976	-\$1,789
5126000	Southampton Hospital	\$1,370	\$1,374	\$969	\$1,084
5127000	Eastern Long Island Hospital	\$861	-\$142	\$276	\$349

Appendix Exhibit 7 – A (Continued)

**Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)**

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
5149000	John T Mather Memorial H.	\$2,051	-\$559	-\$109	-\$1,354
5149001	St Charles Hospital	\$1,602	-\$380	-\$517	-\$1,350
5151001	University H. at Stony Brook	\$6,334	\$4,358	\$8,203	\$3,280
5153000	Huntington Hospital	\$3,768	-\$1,463	-\$1,939	-\$3,274
5154000	Southside Hospital	\$7,913	-\$2,729	-\$3,379	-\$4,774
5154001	Good Samaritan H. / Suffern	\$8,528	-\$5,647	-\$5,267	-\$7,630
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$1,866	\$611	\$183	-\$293
5157003	St Catherine of Siena	\$1,151	-\$634	-\$581	-\$1,092
5263000	Catskill Reg. M C - G Hermann	\$9,193	-\$5,634	-\$6,693	-\$6,194
5263700	Catskill Regional Medical Center	\$547	-\$462	-\$482	-\$516
5401001	Cayuga M C at Ithaca	\$1,840	-\$128	-\$752	-\$1,402
5501000	Benedictine Hospital	\$2,173	-\$774	-\$1,076	-\$1,663
5501001	Kingston H.	\$2,385	-\$595	-\$1,039	-\$1,609
5526700	Ellenville Regional Hospital	\$1,766	-\$1,455	-\$1,634	-\$1,708
5601000	Glens Falls Hospital	\$4,008	\$1,668	-\$277	-\$1,757
5820000	Wayne Health Care	\$2,518	-\$1,038	-\$1,706	-\$1,884
5901000	Hudson Valley Hospital	\$1,727	\$99	-\$107	-\$786
5902001	White Plains H. Med Ctr	\$2,129	\$1,701	\$1,823	\$72
5902002	Burke Rehabilitation Center	\$173	-\$170	-\$143	-\$172
5903000	Mount Vernon Hospital	\$10,481	-\$5,692	-\$5,457	-\$871
5904000	Sound Shore M C Westchester	\$10,764	-\$1,601	-\$3,555	\$496
5907001	St Johns Riverside Hospital	\$3,958	\$1,431	\$1,113	\$1,170
5907002	St Josephs Hospital Yonkers	\$8,606	-\$2,184	-\$2,336	\$4,044
5920000	Northern Westchester Hospital	\$1,334	-\$264	-\$433	-\$1,156
5922000	Lawrence Hospital	\$1,392	\$1,165	\$822	-\$125
5925000	Community H. at Dobbs Ferry	\$259	\$66	-\$259	-\$259
5932000	Phelps Meml. H. Association	\$1,540	\$609	\$31	-\$974
5957000	Blythedale Childrens Hospital	\$201	-\$20	-\$42	-\$182
5957001	Westchester Medical Center	\$8,155	-\$2,915	\$1,501	-\$4,132
6027000	Wyoming County Community H.	\$689	\$136	-\$222	-\$429
6120700	Soldiers and Sailors Meml. H.	\$919	-\$874	-\$876	-\$915
7000001	Bronx-Lebanon H. Ctr.	\$44,658	-\$31,253	-\$30,194	-\$31,102
7000002	Jacobi Medical Center	\$8,791	\$14,290	\$14,340	\$19,823
7000006	Montefiore H. + M.C.	\$23,289	-\$7,739	-\$5,451	-\$17,222
7000008	Lincoln Medical + Mental Hlth Ctr	\$9,618	\$15,167	\$14,994	\$33,327
7000011	Calvary Hospital	\$686	-\$686	-\$686	-\$686
7000014	St Barnabas Hospital	\$22,560	-\$8,484	-\$8,792	-\$2,680
7000024	North Central Bronx Hospital	\$4,842	\$6,435	\$4,793	\$10,486
7000025	NY Westchester Square M C	\$1,029	\$748	\$475	-\$148

Appendix Exhibit 7 – A (Continued)

**Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)**

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
7001002	Brookdale Hosp M C	\$23,129	-\$15,909	-\$15,214	-\$18,384
7001003	Brooklyn Hospital	\$4,612	\$217	-\$312	-\$2,787
7001008	New York Community/Brooklyn	\$631	\$199	\$246	-\$312
7001009	Coney Island Hospital	\$4,153	\$11,844	\$12,416	\$20,008
7001016	Kings County Hospital Center	\$15,302	\$21,395	\$22,488	\$56,356
7001017	Long Island College Hospital	\$6,153	-\$1,571	-\$1,482	-\$4,232
7001019	Lutheran Medical Center	\$34,477	-\$27,766	-\$27,143	-\$30,385
7001020	Maimonides Medical Center	\$14,949	-\$5,869	-\$5,387	-\$11,025
7001021	N. Y. Methodist H of Brooklyn	\$4,092	\$1,896	\$1,828	-\$1,826
7001024	Episcopal Health Services, Inc	\$1,766	-\$49	-\$4	-\$1,150
7001033	Kingsbrook Jewish M C	\$1,504	\$1,419	\$1,122	-\$205
7001035	Wyckoff Heights Hospital	\$8,695	-\$1,629	-\$2,301	-\$3,378
7001037	State University H. Downstate	\$5,418	\$3,014	\$4,532	\$1,186
7001041	Beth Israel M C- Kings Hwy	\$1,291	-\$362	-\$197	-\$930
7001045	Woodhull Med + Mental Hlth Ctr	\$8,021	\$18,795	\$16,988	\$38,073
7001046	Interfaith Medical Center	\$12,918	-\$9,809	-\$9,619	-\$11,123
7002000	New York Downtown	\$6,532	-\$2,340	-\$3,040	-\$5,644
7002001	Bellevue Hospital Center	\$14,507	\$16,413	\$17,705	\$33,726
7002002	Beth Israel Medical Center	\$13,373	-\$9,763	-\$8,723	-\$12,427
7002009	Harlem Hospital Center	\$8,243	\$5,780	\$5,334	\$8,518
7002012	Hospital for Special Surgery	\$966	-\$966	-\$966	-\$966
7002017	Lenox Hill Hospital	\$7,653	-\$4,359	-\$2,154	-\$5,928
7002020	Memorial H. for Cancer	\$7,709	-\$6,138	-\$3,637	-\$7,281
7002021	Metropolitan Hospital Center	\$7,288	\$9,670	\$8,288	\$16,507
7002024	Mount Sinai Hospital	\$13,547	-\$3,493	\$596	-\$8,157
7002026	New York Eye+Ear Infirmary	\$1,913	\$722	\$1,067	\$1,409
7002031	Rockefeller University Hospital	\$43	-\$43	-\$43	-\$43
7002032	St Luke's / Roosevelt H. Center	\$25,112	-\$10,393	-\$7,310	-\$14,704
7002037	St Vincent's Hospital	\$3,250	\$3,208	-\$240	-\$2,783
7002050	Goldwater Memorial Hospital	\$3,212	-\$3,212	-\$3,212	-\$3,212
7002051	Coler Memorial Hospital	\$2,214	-\$2,214	-\$2,214	-\$2,214
7002052	North General Hospital	\$1,602	\$112	-\$682	-\$1,363
7002053	NY University Med Ctr	\$5,195	-\$4,273	-\$1,242	-\$4,738
7002054	New York Presbyterian H.	\$20,351	-\$12,018	-\$3,008	-\$16,833
7003000	City Hospital Ctr at Elmhurst	\$7,479	\$23,036	\$24,402	\$51,613
7003001	Flushing H. and Medical Center	\$7,578	\$1,260	\$282	\$2,258
7003003	Jamaica Hospital	\$34,641	-\$12,025	-\$12,398	\$8,208
7003004	L.I. Jewish-Hillside Med Ctr	\$8,784	-\$1,313	\$1,903	-\$4,715
7003006	Peninsula Hospital Center	\$1,548	\$701	\$737	\$451

Appendix Exhibit 7 – A (Continued)

**Dollar Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals
(All Dollars in Thousands)**

Operating Cert. No.	Hospital Name	Total Actual Allocation	CARE minus Actual	BASE minus Actual	BASE STEEP minus Actual
7003007	Queens Hospital Center	\$6,535	\$16,857	\$16,295	\$40,352
7003010	New York M C of Queens	\$7,629	-\$719	-\$693	-\$4,728
7003013	Forest Hills - North Shore	\$1,849	\$555	\$263	-\$914
7003015	Mount Sinai H. of Queens	\$4,909	-\$868	-\$156	\$2,001
7004003	Staten Island University H.	\$8,231	\$2,884	\$3,699	-\$425
7004010	Richmond University Medical	\$7,484	-\$2,077	-\$2,540	-\$4,600

Appendix Exhibit 7 – B
Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
101000	Albany Medical Center H.	\$5,067,711	-9.1%	13.1%	-58.3%
101003	Albany, Memorial Hospital of	\$1,210,885	25.1%	13.6%	-31.7%
101004	St Peters Hospital	\$3,467,897	50.2%	12.2%	-55.2%
101005	Albany M C South Clin Cam	\$58,542	731.3%	776.6%	714.1%
226700	Cuba Memorial Hospital Inc	\$789,459	-75.3%	-78.3%	-82.1%
228000	Memorial H. of W+G Jones	\$663,385	145.3%	58.2%	100.0%
301001	Our Lady of Lourdes Meml H.	\$1,926,264	99.0%	16.0%	-52.6%
303001	United Health Services, Inc	\$4,438,134	41.9%	8.6%	-48.0%
401001	Olean General Hospital	\$1,319,367	135.8%	52.5%	42.4%
427000	TLC Health Network	\$1,615,746	-20.1%	-49.0%	-59.0%
501000	Auburn Memorial Hospital	\$1,027,548	51.7%	0.9%	-45.4%
601000	Brooks Memorial Hospital	\$563,383	13.6%	-40.8%	-78.5%
602001	Woman's Christian Association	\$1,565,697	22.4%	-14.5%	-51.1%
632000	Westfield Memorial Hospital Inc	\$292,889	-2.2%	-49.3%	-67.8%
701000	Arnot-Ogden Memorial Hospital	\$1,590,012	52.7%	14.5%	-43.7%
701001	St Josephs Hospital of Elmira	\$1,058,161	12.3%	-18.6%	-58.8%
824000	Chenango Memorial Hospital Inc	\$1,645,289	110.5%	59.5%	267.0%
901001	Champlain Valley Physicians H.	\$2,065,925	-39.5%	-59.5%	-93.2%
1001000	Columbia Memorial Hospital	\$2,318,849	-28.6%	-52.5%	-79.9%
1101000	Cortland Memorial Hospital Inc	\$1,345,583	-1.8%	-37.9%	-67.7%
1226701	Margaretville Memorial Hospital	\$582,330	-100.0%	-100.0%	-100.0%
1227001	Tri-Town Regional Healthcare	\$593,120	-71.7%	-100.0%	-100.0%
1229700	Delaware Valley Hospital Inc	\$554,207	-96.6%	-100.0%	-100.0%
1254700	O'Connor Hospital	\$436,106	-75.7%	-80.8%	-94.1%
1302000	St Francis H. of Poughkeepsie	\$3,934,448	-58.6%	-53.8%	-79.5%
1302001	Vassar Brothers Medical Center	\$5,127,337	28.1%	27.3%	-10.4%
1327000	Northern Dutchess Hospital	\$1,460,048	-52.6%	-63.1%	-87.5%
1401002	Kaleida Hlth/Women+Childrens	\$1,402,198	100.8%	62.9%	-33.2%
1401005	Erie County Medical Center	\$4,216,936	137.8%	225.2%	382.1%
1401006	Sheehan Meml Emergency H.	\$25,066	126.1%	74.7%	-75.4%
1401008	Mercy Hospital of Buffalo	\$2,097,104	30.6%	4.7%	-67.7%
1401010	Roswell Park Memorial Institute	\$2,227,030	-96.8%	-91.6%	-99.8%
1401013	Sisters of Charity Hospital	\$2,356,040	-0.5%	-8.2%	-58.4%
1401014	Millard Fillmore - Kaleida Health	\$4,209,596	31.1%	54.8%	-53.0%
1404000	Kenmore Mercy Hospital	\$818,060	31.5%	33.3%	-51.9%
1427000	Bertrand Chaffee Hospital	\$389,829	-43.7%	-59.3%	-78.8%
1455000	St Joseph Hospital	\$588,318	-40.2%	-100.0%	-100.0%
1552701	Elizabethtown Community H.	\$418,944	-65.1%	-69.8%	-89.9%

Appendix Exhibit 7 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals**

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
1564701	Moses-Ludington Hospital	\$438,413	-72.1%	-90.1%	-98.3%
1623001	Adirondack Medical Center	\$1,804,808	-35.8%	-40.7%	-55.9%
1624000	Alice Hyde Memorial Hospital	\$1,153,914	46.1%	-14.0%	-33.4%
1701000	Nathan Littauer Hospital	\$2,034,085	24.2%	-29.1%	-35.1%
1801000	United Memorial Medical Center	\$880,922	34.0%	-13.2%	-59.3%
2129700	Little Falls Hospital	\$844,518	-90.8%	-96.9%	-99.8%
2201000	Samaritan Medical Center	\$2,614,340	-22.5%	-48.2%	-80.8%
2221700	River Hospital	\$514,421	-57.9%	-58.9%	-63.1%
2238001	Carthage Area Hospital Inc	\$618,629	23.3%	-27.1%	-52.0%
2424000	Lewis County General Hospital	\$885,659	-21.9%	-53.9%	-71.4%
2527000	Nicholas H Noyes Meml. H.	\$844,567	-45.1%	-62.0%	-90.6%
2601001	Oneida Healthcare Center	\$1,017,657	-14.8%	-43.5%	-72.5%
2625000	Community Memorial Hospital	\$752,834	58.2%	-11.1%	-43.0%
2701001	Highland Hospital of Rochester	\$1,731,973	214.6%	133.6%	45.5%
2701003	Rochester General Hospital	\$8,059,197	47.5%	25.2%	-18.0%
2701005	Strong Memorial Hospital	\$7,673,718	-14.2%	16.7%	-61.2%
2701006	Monroe Community Hospital	\$0			
2728001	Lakeside Memorial Hospital	\$359,933	126.3%	28.4%	-18.9%
2754001	Park Ridge Hospital	\$3,588,274	7.7%	-16.6%	-74.9%
2801000	Amsterdam Memorial Hospital	\$206,567	-69.3%	-100.0%	-100.0%
2801001	St Mary's H. at Amsterdam	\$1,195,848	88.7%	31.7%	-14.4%
2901000	Glen Cove – North Shore	\$3,212,726	-18.6%	-5.3%	-34.9%
2902000	Long Beach Medical Center	\$1,558,320	20.7%	26.7%	32.2%
2908000	Winthrop University Hospital	\$4,941,591	22.5%	23.9%	-54.0%
2909000	Mercy Medical Center	\$2,797,050	-6.8%	0.2%	-49.5%
2910000	Franklin H. Medical Center	\$2,944,310	-32.5%	-21.5%	-58.2%
2950001	South Nassau Communities H.	\$3,760,612	30.9%	21.5%	-38.5%
2950002	Nassau University M C	\$7,424,335	136.8%	137.6%	250.5%
2951001	North Shore University H.	\$16,652,310	-37.8%	-7.7%	-58.2%
2952005	Plainview – North Shore	\$976,003	34.2%	12.0%	-75.1%
2952006	New Island Hospital	\$1,363,814	35.4%	86.0%	59.3%
2953000	St Francis Hospital of Roslyn	\$1,057,133	-50.8%	34.5%	-82.3%
3101001	Lockport Memorial Hospital	\$417,909	52.4%	-65.4%	-94.9%
3102000	Niagara Falls Meml M C	\$1,238,660	17.8%	-17.2%	-58.6%
3121001	Mt. St. Mary's H. of Nia.Falls	\$635,869	132.1%	101.4%	29.3%
3154000	Inter-Comm. Mem. H. Newfane	\$578,192	-8.9%	-79.2%	-95.1%
3201002	Rome H. and Murphy Meml.	\$955,479	41.8%	5.7%	-39.9%
3202002	St Elizabeth Medical Center	\$1,852,118	54.1%	57.4%	-14.2%
3202003	St Luke's / Faxton Memorial H.	\$2,472,655	221.8%	130.3%	90.8%

Appendix Exhibit 7 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals**

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
3301000	Comm.-Genl. H. Gr. Syracuse	\$1,166,388	49.3%	21.3%	-49.6%
3301003	St Josephs H. Health Center	\$4,607,994	7.6%	-5.3%	-64.2%
3301007	SUNY Hlth Sci Ctr. at Syracuse	\$3,889,107	12.5%	50.9%	-42.1%
3301008	Crouse Hospital	\$3,639,982	22.5%	14.5%	-45.4%
3402000	Geneva General Hospital	\$1,387,966	19.2%	-33.9%	-69.0%
3421000	Clifton Springs H. + Clinic	\$433,273	-21.0%	-21.8%	-74.0%
3429000	F F Thompson Hospital	\$804,348	55.8%	8.6%	-52.2%
3522000	St. Luke's - Cornwall H	\$3,519,072	19.2%	-3.3%	-27.5%
3523000	Orange Regional M.C.	\$1,953,147	242.7%	191.1%	116.0%
3529000	St Anthony Community Hospital	\$389,372	124.5%	81.8%	-9.2%
3535001	Bon Secours Community H.	\$3,536,049	-40.0%	-52.7%	-60.4%
3622000	Medina Memorial Hospital	\$493,136	11.3%	-39.1%	-73.6%
3701000	Albert Lindley Lee Meml H.				
3702000	Oswego Hospital	\$1,632,439	18.7%	-43.3%	-70.4%
3801000	Aurelia Osborn Fox Meml. H.	\$1,582,895	-5.8%	-41.1%	-70.2%
3824000	Mary Imogene Bassett Hospital	\$3,476,216	41.7%	12.0%	-36.0%
3950000	Putnam Community Hospital	\$2,054,930	10.6%	4.6%	-39.6%
4102002	Samaritan Hospital of Troy	\$2,057,903	8.3%	-20.8%	-55.5%
4102003	Seton Health System	\$2,128,434	-9.2%	-47.5%	-83.3%
4322000	Helen Hayes Hospital	\$1,467,256	-100.0%	-100.0%	-100.0%
4324000	Nyack Hospital	\$2,439,854	-2.6%	2.8%	-46.4%
4329000	Good Samaritan H. / West Islip	\$4,416,633	-40.2%	-46.4%	-85.3%
4353000	Summit Park H./Rockland Co.	\$3,735,844	-100.0%	-100.0%	-100.0%
4401000	Claxton-Hepburn Medical Center	\$819,858	52.3%	-6.7%	-65.0%
4402000	Massena Memorial Hospital	\$1,135,071	59.9%	-15.9%	-39.6%
4423000	Edward John Noble / Gouverneur	\$552,394	-13.8%	-58.1%	-71.3%
4429000	Canton-Potsdam Hospital	\$1,263,497	-99.9%	-100.0%	-100.0%
4458700	Clifton-Fine Hospital	\$193,184	-60.7%	-58.4%	-81.8%
4501000	Saratoga Hospital	\$2,001,529	37.4%	5.9%	-38.4%
4601001	Ellis Hospital	\$3,928,892	27.5%	-0.4%	-48.7%
4601004	Sunnyview H. + Rehab Ctr	\$519,215	-100.0%	-100.0%	-100.0%
4720001	Cobleskill Reg.-Bassett/Schoh	\$912,505	-60.9%	-70.0%	-85.4%
4823700	Schuyler Hospital	\$746,823	-62.5%	-71.6%	-90.3%
5001000	Corning Hospital	\$2,157,942	-48.8%	-67.8%	-87.2%
5002001	St James Mercy Hospital	\$1,331,487	19.9%	-36.2%	-61.0%
5022000	Ira Davenport Memorial H.	\$1,245,931	-20.5%	-49.4%	-15.3%
5123000	Brookhaven Memorial H.	\$7,368,646	-9.0%	-13.2%	-24.3%
5126000	Southampton Hospital	\$1,370,154	100.3%	70.7%	79.1%
5127000	Eastern Long Island Hospital	\$860,545	-16.5%	32.1%	40.6%

Appendix Exhibit 7 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals**

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
5149000	John T Mather Memorial H.	\$2,051,361	-27.2%	-5.3%	-66.0%
5149001	St Charles Hospital	\$1,602,089	-23.7%	-32.3%	-84.3%
5151001	University H. at Stony Brook	\$6,334,467	68.8%	129.5%	51.8%
5153000	Huntington Hospital	\$3,767,766	-38.8%	-51.5%	-86.9%
5154000	Southside Hospital	\$7,912,849	-34.5%	-42.7%	-60.3%
5154001	Good Samaritan H. / Suffern	\$8,527,566	-66.2%	-61.8%	-89.5%
5155000	Peconic Bay M.C. / Ctl. Suffolk	\$1,865,577	32.8%	9.8%	-15.7%
5157003	St Catherine of Siena	\$1,150,810	-55.0%	-50.5%	-94.9%
5263000	Catskill Reg. M C - G Hermann	\$9,193,498	-61.3%	-72.8%	-67.4%
5263700	Catskill Regional Medical Center	\$546,619	-84.4%	-88.2%	-94.4%
5401001	Cayuga M C at Ithaca	\$1,840,419	-7.0%	-40.9%	-76.2%
5501000	Benedictine Hospital	\$2,173,392	-35.6%	-49.5%	-76.5%
5501001	Kingston H.	\$2,384,860	-25.0%	-43.6%	-67.5%
5526700	Ellenville Regional Hospital	\$1,766,415	-82.4%	-92.5%	-96.7%
5601000	Glens Falls Hospital	\$4,007,540	41.6%	-6.9%	-43.8%
5820000	Wayne Health Care	\$2,518,376	-41.2%	-67.7%	-74.8%
5901000	Hudson Valley Hospital	\$1,726,687	5.7%	-6.2%	-45.5%
5902001	White Plains H. Med Ctr	\$2,128,645	79.9%	85.6%	3.4%
5902002	Burke Rehabilitation Center	\$172,670	-98.7%	-83.0%	-99.7%
5903000	Mount Vernon Hospital	\$10,480,597	-54.3%	-52.1%	-8.3%
5904000	Sound Shore M C Westchester	\$10,764,435	-14.9%	-33.0%	4.6%
5907001	St Johns Riverside Hospital	\$3,958,386	36.2%	28.1%	29.6%
5907002	St Josephs Hospital Yonkers	\$8,606,253	-25.4%	-27.1%	47.0%
5920000	Northern Westchester Hospital	\$1,333,518	-19.8%	-32.5%	-86.7%
5922000	Lawrence Hospital	\$1,392,195	83.7%	59.0%	-9.0%
5925000	Community H. at Dobbs Ferry	\$259,481	25.3%	-100.0%	-100.0%
5932000	Phelps Meml. H. Association	\$1,539,863	39.6%	2.0%	-63.2%
5957000	Blythedale Childrens Hospital	\$200,697	-9.9%	-21.1%	-90.8%
5957001	Westchester Medical Center	\$8,154,949	-35.8%	18.4%	-50.7%
6027000	Wyoming County Community H.	\$688,734	19.8%	-32.2%	-62.3%
6120700	Soldiers and Sailors Meml. H.	\$918,559	-95.1%	-95.4%	-99.6%
7000001	Bronx-Lebanon H. Ctr.	\$44,658,196	-70.0%	-67.6%	-69.6%
7000002	Jacobi Medical Center	\$8,791,419	162.5%	163.1%	225.5%
7000006	Montefiore H. + M.C.	\$23,289,016	-33.2%	-23.4%	-73.9%
7000008	Lincoln Medical + Mental Hlth Ctr	\$9,618,489	157.7%	155.9%	346.5%
7000011	Calvary Hospital	\$686,321	-100.0%	-100.0%	-100.0%
7000014	St Barnabas Hospital	\$22,559,706	-37.6%	-39.0%	-11.9%
7000024	North Central Bronx Hospital	\$4,841,757	132.9%	99.0%	216.6%
7000025	NY Westchester Square M C	\$1,028,580	72.7%	46.2%	-14.4%

Appendix Exhibit 7 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals**

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
7001002	Brookdale Hosp M C	\$23,128,650	-68.8%	-65.8%	-79.5%
7001003	Brooklyn Hospital	\$4,612,165	4.7%	-6.8%	-60.4%
7001008	New York Community/Brooklyn	\$630,656	31.5%	39.0%	-49.5%
7001009	Coney Island Hospital	\$4,153,473	285.2%	298.9%	481.7%
7001016	Kings County Hospital Center	\$15,301,576	139.8%	147.0%	368.3%
7001017	Long Island College Hospital	\$6,153,303	-25.5%	-24.1%	-68.8%
7001019	Lutheran Medical Center	\$34,476,556	-80.5%	-78.7%	-88.1%
7001020	Maimonides Medical Center	\$14,949,411	-39.3%	-36.0%	-73.7%
7001021	N. Y. Methodist H of Brooklyn	\$4,091,989	46.3%	44.7%	-44.6%
7001024	Episcopal Health Services, Inc	\$1,765,807	-2.8%	-0.2%	-65.1%
7001033	Kingsbrook Jewish M C	\$1,504,177	94.3%	74.6%	-13.6%
7001035	Wyckoff Heights Hospital	\$8,694,581	-18.7%	-26.5%	-38.9%
7001037	State University H. Downstate	\$5,417,604	55.6%	83.7%	21.9%
7001041	Beth Israel M C- Kings Hwy	\$1,291,175	-28.0%	-15.2%	-72.1%
7001045	Woodhull Med + Mentl Hlth Ctr	\$8,020,616	234.3%	211.8%	474.7%
7001046	Interfaith Medical Center	\$12,917,697	-75.9%	-74.5%	-86.1%
7002000	New York Downtown	\$6,531,943	-35.8%	-46.5%	-86.4%
7002001	Bellevue Hospital Center	\$14,506,897	113.1%	122.0%	232.5%
7002002	Beth Israel Medical Center	\$13,372,697	-73.0%	-65.2%	-92.9%
7002009	Harlem Hospital Center	\$8,242,942	70.1%	64.7%	103.3%
7002012	Hospital for Special Surgery	\$966,032	-100.0%	-100.0%	-100.0%
7002017	Lenox Hill Hospital	\$7,653,348	-57.0%	-28.1%	-77.5%
7002020	Memorial H. for Cancer	\$7,708,682	-79.6%	-47.2%	-94.4%
7002021	Metropolitan Hospital Center	\$7,288,090	132.7%	113.7%	226.5%
7002024	Mount Sinai Hospital	\$13,547,268	-25.8%	4.4%	-60.2%
7002026	New York Eye+Ear Infirmary	\$1,913,494	37.7%	55.8%	73.7%
7002031	Rockefeller University Hospital	\$42,834	-100.0%	-100.0%	-100.0%
7002032	St Luke's / Roosevelt H. Center	\$25,112,436	-41.4%	-29.1%	-58.6%
7002037	St Vincent's Hospital	\$3,249,610	98.7%	-7.4%	-85.6%
7002050	Goldwater Memorial Hospital	\$3,211,610	-100.0%	-100.0%	-100.0%
7002051	Coler Memorial Hospital	\$2,214,098	-100.0%	-100.0%	-100.0%
7002052	North General Hospital	\$1,601,824	7.0%	-42.5%	-85.1%
7002053	NY University Med Ctr	\$5,195,446	-82.2%	-23.9%	-91.2%
7002054	New York Presbyterian H.	\$20,351,378	-59.1%	-14.8%	-82.7%
7003000	City Hospital Ctr at Elmhurst	\$7,478,708	308.0%	326.3%	690.1%
7003001	Flushing H. and Medical Center	\$7,578,235	16.6%	3.7%	29.8%
7003003	Jamaica Hospital	\$34,640,623	-34.7%	-35.8%	23.7%
7003004	L.I. Jewish-Hillside Med Ctr	\$8,784,455	-15.0%	21.7%	-53.7%
7003006	Peninsula Hospital Center	\$1,547,764	45.3%	47.6%	29.2%

Appendix Exhibit 7 – B (Continued)

**Percentage Gain (Loss) for CARE, BASE, and BASE STEEP versus Actual, 2010—
All 200 New York State Hospitals**

Operating Cert. No.	Hospital Name	Total Actual Allocation	(CARE minus Actual) as % of Actual	(BASE minus Actual) as % of Actual	(BASE STEEP minus Actual) as % of Actual
7003007	Queens Hospital Center	\$6,535,095	258.0%	249.3%	617.5%
7003010	New York M C of Queens	\$7,628,852	-9.4%	-9.1%	-62.0%
7003013	Forest Hills - North Shore	\$1,848,759	30.0%	14.2%	-49.5%
7003015	Mount Sinai H. of Queens	\$4,909,036	-17.7%	-3.2%	40.8%
7004003	Staten Island University H.	\$8,230,807	35.0%	44.9%	-5.2%
7004010	Richmond University Medical	\$7,484,123	-27.7%	-33.9%	-61.5%

Notes

¹ The 21 major public hospitals provide fully 25 percent of all uncompensated care discharges, 31 percent of uncompensated care ER visits, 56 percent of uncompensated regular clinic visits, and 44 percent of uncompensated ambulatory surgery procedures. They provide 37 percent of the composite overall statewide volume of all four uncompensated care services. This composite measure relies on the CARE method.

² Patricia Boozang, Melinda Dutton, Alice Lam, and Deborah Bachrach, *Implementing Federal Health Care Reform: A Roadmap for New York State*, New York State Health Care Foundation, August 2010.

³ To conserve space, detailed analyses involving the three sliding scales of NPA and its two moderately steeper cousins are not reported here. Those analyses are available on request.

⁴ See New York State Department of Health, Office of Health Insurance Programs, Division of Health Care Financing, “Medicaid Rate Calculation—Medicaid Fee-for-service Acute Rate Exhibit,” Series # 0527, Effective Dates: 1 October to 31 December 2010. A copy is accessible in http://www.hfmametry.org/Portals/0/B1-Rate-Sheet_10%201%202010_Webinar_Rev9%2017%202010.pdf.

⁵ Thanks to Marlene Zurack and Linda DeHart for suggesting this summary.

⁶ New York State Department of Health, “Hospital Indigent Care Pool Technical Advisory Committee Summary,” 13 June 2007, pp. 12-13.

⁷ New York State Department of Health, “Hospital Indigent Care Pool Technical Advisory Committee Summary,” 13 June 2007, pp. 12-13.

⁸ Commissioner Richard F. Daines, New York State Department of Health, *A Report on the Hospital Indigent Care Pool, as Required by Chapter 58 of the Laws of 2007*, Albany: The Department, January 2008, pp. 3-5.

⁹ Daines, *Report on Hospital Indigent Care Pool*, 5.

¹⁰ Daines, *Report on Hospital Indigent Care Pool*, p. 4.

¹¹ Daines, *Report on Hospital Indigent Care Pool*, p. 5.

¹² Carol Pryor, Mark Rukavina, Alex Hoffman, and Aaron Lee, *Best Kept Secrets: Are Non-profit Hospitals Informing Patients about Charity Care Programs*, Boston: Community Catalyst, May 2010, http://www.accessproject.org/adobe/Best_Kept_Secrets.pdf.

¹³ Daines, *Report on Hospital Indigent Care Pool*, pp. 5-6.

¹⁴ American Hospital Association, *Hospital Statistics*, 2001, 2005, and 2011 editions, Chicago: The Association, Tables 3 and 6.

¹⁵ See Alan Sager and Deborah Socolar, *Closing Hospitals in New York State Won't Save Money but Will Harm Access to Health Care*, Boston: Health Reform Program, 20 November 2006, 53 pages, <http://dcc2.bumc.bu.edu/hs/ushealthreform.htm>.

¹⁶ Alan Sager and Deborah Socolar, *Closing Hospitals in New York State Won't Save Money but Will Harm Access to Health Care*, Boston: Health Reform Program, 20 November 2006, 53 pages, <http://dcc2.bumc.bu.edu/hs/ushealthreform.htm>.

¹⁷ Alan Sager, "Urban Hospital Closings—Causes, Consequences, and Responses," National Health Law Program annual meeting, Washington, D.C., 6 December 2004; "Changes in Hospital Configuration in Urban America between 1980 and 1995," Summary of Findings Relevant to Policy, Robert Wood Johnson Foundation Grant No. 028054, 18 February 1999; "Why Urban Voluntary Hospitals Close," *Health Service Research*, Vol. 18, No. 3 (Fall 1983), pp. 451-481; "The Closure of Hospitals that Serve the Poor: Implications for Health Planning," testimony before the Subcommittee on Health and Environment, Committee on Energy and Commerce, House of Representatives, 30 April 1982, in *Extension of Health Planning Program*, Hearings Before the Subcommittee on Health and the Environment, Washington: USGPO, pp. 520-529.

¹⁸ American Hospital Association, *Hospital Statistics, 2011 Edition*, Chicago: The Association, 2010, Tables 3 and 6.

¹⁹ Council of Teaching Hospitals analysis of American Hospital Association data for hospital fiscal year 2004.

²⁰ American Hospital Association, *Hospital Statistics, 2011 Edition*, Chicago: The Association, 2010, Tables 3 and 6.

²¹ The sliding scale is presented and employed in the calculation of sum to be distributed among hospitals according to the 90% Model now in effect—the model used to distribute 90 percent of the main pool of uncompensated care dollars among hospitals other than major public hospitals.

²² This exhibit is copied from New York State Department of Health, *Hospital Indigent Care Pool Technical Advisory Committee Summary*, 13 June 2007, p. 12.

²³ A full description of the three phases of data acquisition now follows.

a. Compiling data in-hand from various photocopy, scanned, and clean .pdf files, and converting these into Excel spreadsheets to permit analysis. Software to perform this (without keying in all of the data afresh) was identified and obtained. Although using this software still required a considerable amount of time to yield clean Excel files, this was much quicker and much more accurate than re-keying the data.

b. We learned from various sources that DoH spreadsheets with complete data were available, and undertook to obtain them. This we did gradually and with some success.

c. We then inquired whether DoH had and could share complete spreadsheets including the distribution methods, how values were actually calculated (spreadsheet formulas), and also the underlying data on volumes of inpatient and outpatient care and the Medicaid rates and other factors determining the actual distributions of uncompensated care pool dollars.

We learned that DoH had those spreadsheets. DOH staff indicated these spreadsheets would be available and advised us about the proper wording of the FOIL request we submitted.

DOH has generously provided these spreadsheets, which have allowed us to build on the solid base prepared by DoH and modify elements of existing formulas to test the fairness of a number of different methods of improving the allocation of uncompensated care pool dollars.

We took a similar approach to building a revised version of the price used to calculate the 10 percent formula. The current price, average Medicaid DRG payment, includes a number of factors that we consider inappropriate to use to pay for acute inpatient care. We have been able to build a modified price, step-by-step.

d. A fourth issue concerned categorization of hospitals. Hospitals are often grouped differently to achieve different legitimate purposes, or are grouped differently at different times, or are named differently at different times. Therefore, a caution: The analyses reported here sometimes combine data from different New York State Department of Health sources for multiple years. Combining the same variables—such as uncompensated care dollars distributed to each hospital or volumes of total or uncompensated care discharges provided by each hospital—required some matching of hospitals without unique and consistent identifiers. We have done our best to match carefully but some inaccuracies—generally small, we believe—may have crept in to the work.

²⁴ Hospitals are classified as non-teaching or teaching hospitals by the New York State Department of Health; we further divided the teaching hospitals into minor teaching and major (COTH) teaching in light of their membership in the Council of Teaching Hospitals of the American Association of Medical Colleges. For the list of COTH hospitals by state, please refer to http://services.aamc.org/memberlistings/index.cfm?fuseaction=home.search&search_type=TH&state_criteria=ALL.

²⁵ 2008 population estimates by New York State county were taken from U.S. Census Bureau, Population Division, “Annual Estimates of the Resident Population for Counties of New York: April 1, 2000 to July 1, 2008 (CO-EST2008-01-36),” Release Date: March 19, 2009, accessed via <http://quickfacts.census.gov/qfd/states/360001k.html>. We grouped counties by NYPHRM region.

2008 discharges by county are provided by the NYS DOH SPARCS system; again, we grouped counties by NYPHRM region.

²⁶ Data for 2005 through 2009 were presented in one spreadsheet prepared by the New York State Department of Health and the data for 2010 were presented in a different spreadsheet. Hospitals were categorized in slightly different ways in the two spreadsheets. This was appropriate, since each set of data was prepared at a different time and aimed to reflect hospitals open in various places at a particular time. While we have tried carefully to align hospitals, it is possible that data on hospitals from the two sources are not coordinated accurately in a few instances.

²⁷ New York State Department of Health, *Hospital Indigent Care Pool Technical Advisory Committee Summary* (PowerPoint version), Albany: The Department, 13 June 2007, p. 6.

²⁸ Commissioner Richard F. Daines, New York State Department of Health, *A Report on the Hospital Indigent Care Pool, as Required by Chapter 58 of the Laws of 2007*, Albany: The Department, January 2008.

²⁹ See New York State Department of Health, Office of Health Insurance Programs, Division of Health Care Financing, “Medicaid Rate Calculation—Medicaid Fee-for-service Acute Rate Exhibit,” Series # 0527, Effective Dates: 1 October to 31 December 2010. A copy is accessible in http://www.hfmametry.org/Portals/0/B1-Rate-Sheet_10%201%202010_Webinar_Rev9%2017%202010.pdf.

³⁰ Uncompensated care costs under 0.5 percent of total costs are not recognized by the state even though the state’s tables imply that they are recognized at 60 percent of costs.

³¹ This exhibit is copied from New York State Department of Health, *Hospital Indigent Care Pool Technical Advisory Committee Summary*, 13 June 2007, p. 12.

³² Commissioner Richard F. Daines, New York State Department of Health, *A Report on the Hospital Indigent Care Pool, as Required by Chapter 58 of the Laws of 2007*, Albany: The Department, January 2008.

³³ See, for example, Emily Friedman, “Medicaid, Reform, and the Future of the Safety Net,” *Hospitals and Health Networks Daily*, 27 June 2011, <http://www.hhnmag.com/hhnmag/HHNDaily/HHNDailyDisplay.dhtml?id=7870007775>.